Report

OF THE

Bombay Chamber of Commerce

FOR THE YEAR 1928.

(Established 22nd September 1836)

(Incorporated 18th June 1924)

VOLUME II.

CORRESPONDENCE, DOCUMENTS AND STATISTICS.

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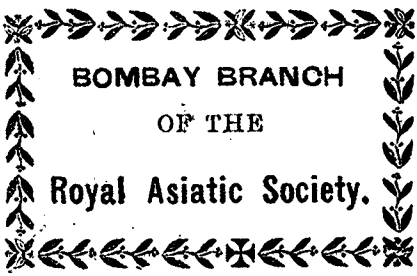

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FAREWELL ADDRESS TO SIR LESLIE WILSON.

The following is the text of the farewell address which was presented by the Committee of the Chamber on behalf of the members to His Excellency Sir Leslie Wilson, at Government House, Malabar Point, Bombay, on the 6th December 1928.

To His Excellency Lieut.-Colonel The Right Honourable SIR LESLIE ORME WILSON, P.C., G.C.I.E., C.M.G., D.S.O., Governor of Bombay.

MAY IT PLEASE YOUR EXCELLENCY,

Five years ago the representatives of the Bombay Chamber of Commerce had the honour of presenting an address of welcome to Your Excellency. To-day we are assembled to bid you farewell.

The intervening years have not been easy ones. In spite of good monsoons and a gradual return to stable conditions trade has remained depressed. The difficult times have been aggravated by labour troubles and political unrest and we desire to extend our sympathy that your last year of office should have been darkened by the disastrous mill strike and the unfortunate Bardoli dispute.

The hope we expressed on your arrival that the relations between Commerce and the Government of the Presidency should be close and lasting has been fulfilled and we thank Your Excellency for the great interest you have displayed in the affairs of the Chamber. You have honoured us by your presence at our annual meetings on every occasion save one when you were unavoidably prevented by the unfortunate illness of Lady Wilson.

Your Excellency has identified yourself with the Commercial Community in endeavouring to secure redress from the inequitable Meston Settlement and although the fruits of these efforts are not reaped in your term of Office we sincerely reciprocate the hope to which Your Excellency recently gave expression that before long the financial position of the Government of Bombay may be greatly improved.

You, Sir, have earned the gratitude of all classes by your untiring efforts on behalf of the hospitals of this City. The Fund with which your name has been so prominently associated already amounts to over Rs. 14 lakhs. The accommodation at the hospitals has, during the last four years, been raised by 800 beds which means an increase from 2.2 beds per thousand of the population to 3.0 beds per thousand. As a patron and lover of sport you have also endeared yourself to the citizens of this Presidency.

We desire to express our warm appreciation of the unselfish devotion which Lady Wilson has shown to all forms of charitable endeavour.

In taking leave of Your Excellency and Lady Wilson we wish you both a safe journey home and a well-earned rest after your arduous labours in India.

In the name and on behalf of the Members of the Bombay Chamber of Commerce,

HUGH G. COCKE,	*President.*
H. H. SAWYER,	*Vice-President.*
ERNEST JACKSON,	*Members of the Committee.*
P. BARKER,	
D. J. MACGILLIVRAY,	
E. MILLER,	
E. C. REID,	
J. A. ROBERTSON,	
G. SUGDURY,	
H. ROYAL,	*Acting Secretary.*

BOMBAY, *December 6th*, 1928.

His Excellency Sir Leslie Wilson in reply said :—

Mr. President and Members of the Committee of the Bombay Chamber of Commerce,—I deeply appreciate your courtesy and kindness in coming here to-day to bid me farewell at the end of my term of office.

When, with equal courtesy and kindness, you welcomed me on my arrival in Bombay five years ago, I informed you that I intended to rely very fully on your cordial offer of co-operation, and, as you have been good enough to acknowledge, I have endeavoured always to maintain the closest personal touch with the commercial community of Bombay, of which your Chamber is so important a representative. Of the benefit of the advice and the criticism I have received I cannot speak too highly, and, in dealing with the various questions that have come before me, I have been greatly fortified by your sympathy and support. The prosperity of the commercial community is an index of the prosperity of the country as a whole, and my attendance at the meetings of your Chamber has not only enabled me to make many friends, but has given me a closer insight into the actual situation from year to year than would have been possible in any other way.

I also ventured, five years ago, to take an encouraging and even an optimistic view of the prospects of trade and commerce at that time. No one regrets more than I do that these anticipations have not been realised in my time, but I am still of opinion that a hopeful outlook is in itself an encouragement to trade, and I trust that before long you will see signs of the returning tide of prosperity.

Although the efforts we have made to secure a revision of the Meston Settlement have not yet produced any tangible result, we have, at least, succeeded in obtaining for this question the prominence it deserves, and ensuring its full re-examination by the Government of India, and the Statutory Commission. Our case is, in my opinion, so strong that there are good prospects of some revision which will benefit this Presidency.

It is a matter of great satisfaction to me, as it must be to your Chamber, that the efforts we have made to increase the hospital accommodation in Bombay have been so successful. I am very grateful to you for what you have been kind enough to say of my personal share in this result, which was only possible through the assistance of the officers of the Hospital Fund and the co-operation of the public, and I am very grateful to all the Members of your Chamber for the support they gave to this movement.

I shall inform Lady Wilson of your appreciation of what she has tried to do to encourage and aid charitable and philanthropic work in this Presidency, and I know that she will feel amply rewarded for her endeavours by the very generous manner in which they have been acknowledged.

On behalf of Lady Wilson and for myself, gentlemen, I thank you again most sincerely for your good wishes. We both very deeply regret that the time has come to part from so many friends in Bombay, and we wish all the Members of your Chamber the best of all good fortune and prosperity.

ADDRESS OF WELCOME TO SIR FREDERICK SYKES.

The following is the text of the address of welcome which was presented by the Committee of the Chamber on behalf of the members to His Excellency Sir Frederick Sykes, at Government House, Malabar Point, on the 11th December 1928.

To His Excellency Sir Frederick Hugh Sykes, G.C.I.E., G.B.E., K.C.B., C.M.G., Governor of Bombay.

May it Please Your Excellency,

On behalf of the members of the Bombay Chamber of Commerce we desire to assure your Excellency of the great pleasure with which we heard of your appointment to the Governorship of this Presidency and to extend a cordial welcome to yourself and Lady Sykes.

The pioneer work which you carried out in the early days of the Royal Flying Corps and the distinguished part you have taken in aviation, military, naval and civil, are a guarantee that the claims of the latest form of transport will receive full recognition during Your Excellency's term of office. Bombay has been somewhat behind other centres in the development of flying which surely must have an immense future before it in India and we are glad to think that with your help and encouragement this deficiency may be remedied.

We are confident, however, that the promotion of aviation will not lead to the claims of the older means of communication being overlooked. Rail transport is not a provincial matter but the development of roads is of vital importance in opening up the country districts to trade and increasing the prosperity of the peasantry. The Government of Bombay have set up a Road Board and Your Excellency may rest assured that an active policy of road and bridge construction will have the strong support of the Chamber.

The relations between the Government of Bombay, and particularly the head of the Presidency and this Chamber have for many years past been of a most friendly and cordial nature and we do not doubt that the same close friendship will continue in the future. We look forward to being honoured by Your Excellency's presence at the Annual Meetings of our Chamber—an honour vouchsafed to us so regularly by former Governors.

In welcoming Lady Sykes we feel sure that she will interest herself in the many charitable and philanthropic institutions which are established in this Presidency.

In the name and on behalf of the Members of the Bombay Chamber of Commerce,

HUGH G. COCKE,	*President.*
H. H. SAWYER,	*Vice-President.*
ERNEST JACKSON,	*Members of the Committee.*
P. BARKER,	
D. J. MACGILLIVRAY,	
E. MILLER,	
E. C. REID,	
J. A. ROBERTSON,	
G. SUGDURY,	
H. ROYAL,	*Acting Secretary.*

BOMBAY, *December 11th*, 1928.

His Excellency Sir Frederick Sykes in reply said :—

Mr. President and Members of the Committee of the Bombay Chamber of Commerce, I am very grateful to you for the cordial welcome which you have extended to Lady Sykes and myself on our arrival in India. Realising, as I do, how difficult is the task that lies before

me, and how much I have to learn of India and its problems, it is a great encouragement to me, at the commencement of my term of office as Governor, to be assured of your sympathy and goodwill. I shall welcome your criticism, and at the same time I shall venture to make the fullest use of your offer of friendly co-operation which I shall endeavour at all times to reciprocate.

The value of rapid and easy communication, by means of all forms of transport, to the prosperity of the country, and especially of the rural areas, can hardly be over-estimated, and I understand that the Government of India have at present under consideration proposals regarding the development and improvement of the roads in India which are likely to lead to important and far-reaching results. There is consequently good reason to hope that considerable progress will be made in this respect in the not far distant future, and I am glad to be assured of the support of your Chamber when it becomes possible for us to formulate a policy, with the help of our Road Board, which has already done much useful preliminary work.

Interested as you are in all phases of commercial enterprise, you are naturally ready to welcome the new form of transport by air, which will supplement the older methods of carriage of passengers and goods by land and by water. I have, as you know, been closely associated with the development of aviation for many years, and there are, of course, from a commercial point of view, many factors, such as range, economic load, costs, etc., etc., to be taken into consideration in this connection. I am glad, also, to learn that a Flying Club has been started in Bombay, and I am sure its progress will be watched with the greatest sympathy and interest.

It will, Gentlemen, be my constant endeavour to see that the cordial relations so happily established between us to-day shall remain unimpaired throughout my term of office, and I shall cordially welcome the opportunity which you have given me, by inviting me to the Annual Meetings of your Chamber, of making the closer acquaintance of your Members, of keeping myself informed of your activities, and of having the benefit of your advice on the questions of the day.

Lady Sykes has asked me to convey to you her warmest thanks for the very kind welcome you have accorded to her, and to say that all measures to promote the welfare of the women and children of this Presidency, and to maintain its many charitable and philanthropic institutions, will receive her ready and sympathetic support.

I have always taken, in the past, a keen interest in economic problems, and in the effect of commercial enterprise on the welfare and social improvement of the people as a whole. The prosperity of every member of your Chamber is, I am convinced, closely bound up with the prosperity of the country at large, and, as I am anxious to do everything to promote the economic advancement of this Presidency, you may rely upon my warm support.

INDIAN STATUTORY COMMISSION.

Memorandum submitted by the Associated Chambers of Commerce of India and Ceylon to the Indian Statutory Commission, 1928.

Introduction.

The body known as the Associated Chambers of Commerce of India and Ceylon is a company incorporated in 1920 for the following purposes among others :

1. to promote and protect the trade, commerce, industries and manufactures of India and Ceylon ;
2. to take up, consider and discuss questions connected with or affecting such trade, commerce, industries and manufactures ;
3. to promote or oppose legislative or other measures affecting such trade, commerce and manufactures ;
4. to collect and circulate statistics and other information relating to such trade, commerce and manufactures.

The Association is composed of seventeen member Chambers, most of them predominantly European, but including Indian members as well. These representations to the Statutory Commission are, however, made by a smaller number of Chambers, for the Ceylon Chamber of Commerce is not concerned, and the Burma and Punjab Chambers are making separate representations.

The Chambers which associate themselves with this memorandum are, in alphabetical order, the Bengal, Bombay, Calicut, Chittagong, Cocanada, Cochin, Coimbatore, Karachi, Madras, Narayanganj, Northern India, Tellicherry, Tuticorin and Upper India Chambers.

A study of the membership of the various Chambers which constitute the Associated Chambers of Commerce will show that they are able to speak on behalf of almost the whole of British commercial and industrial interests established in India and also on behalf of large Indian interests. It is indeed almost impossible to draw any line

of demarcation between British and Indian interests in regard to invested capital, for companies floated and managed by British managing agents are frequently owned to a very large extent by Indians. Similarly in many companies generally regarded as Indian a considerable number of the shareholders may be British. While therefore it is not possible to produce any exact figures to show the magnitude of the interests represented by the Associated Chambers, it may be said that if the estimate that £1,000,000,000 of British capital has been invested in India is correct, the Associated Chambers represent by far the greater part of that, as well as a very large amount of capital raised in India and entrusted to the care of British managing agents. The interests of the members of the individual Chambers include tea, jute, cotton, mining, timber, leather, shipping, railways, agriculture engineering, insurance, banking and in general all forms of export and import trade.

The Associated Chambers of Commerce accept the Declaration of August the 20th, 1917, as being a pledge binding on the British Government, the Government of India and the British people as a whole and they are themselves sympathetic to Indian aspirations. They realise that in some provinces poor response has been made to the opportunities for self-government given by the Government of India Act, 1919, but the Chambers are prepared to take the initiative in recommending a policy which will, they hope, go far to meet Indian aspirations. They think it important that lack of co-operation on the one hand should not result in a narrowness of outlook on the other. They believe that irresponsibility can largely be overcome by giving responsibility and they are prepared to agree to Indians being afforded an opportunity of exercising genuine control in the government of the provinces if adequate safeguards are provided. The Chambers therefore recommend the grant to Provinces of constitutions varying up to full responsible autonomy provided :—

(*a*) that the position of the Government of India *vis-a-vis* the Assembly is strengthened ;

(*b*) that the Central Government is given powers of intervention in the event of a breakdown of Government in any Province ;

(*c*) that Provincial Second Chambers are set up;

(*d*) that adequate safeguards are provided for the administration of the Police;

(*e*) that a clause is inserted in the new Government of India Act forbidding discrimination against industrial and commercial interests in Central and Provincial legislation and taxation and in Municipal bye-laws and taxes.

Provincial Governments.

While recognising that diarchy is an ingenious temporary expedient for training Indians in the task of self-government, the Chambers of Commerce believe that it has now exhausted its possibilities and, whether rightly or not, is so universally unpopular in India that it is desirable to abolish it as far as may be possible when introducing a new constitution.

Owing to the consistent efforts of a large party in India to make diarchy unworkable, the Governor in Council in nearly every province has been to some extent compelled to adopt a policy of assisting the Ministers for the moment in office against all efforts of the other elected members of the Legislative Council to eject them. This is most clearly shown by the fact that, contrary to the intention of the framers of diarchy, the official *bloc* has been consistently used to support ministers. It has, therefore, resulted that ministers in no province have been wholly responsible to the elected members of the legislature and consequently they have been regarded by many Indians as to some extent a subsidiary branch of the bureaucratic Government. This has involved both halves of the diarchic Government in opprobrium which each half individually might not have incurred.

The Chambers of Commerce, while fully alive to the risk involved, are prepared to recommend the abolition of the Provincial Executive Council and the transfer to a Ministry responsible to the provincial legislature of all subjects (or in the view of some Chambers, all subjects except Law and Order) now administered by either half of the Government. Official nominated members should be withdrawn and should return to their intended role of administrative officers. The Ministry will be wholly responsible for carrying on the Government and will neither incur the control nor receive the support of an Executive Council nominated from outside.

It will be necessary that the Secretaries of the Departments who will constitute the permanent staff, and on whom ministers will have to rely to a very great extent, should be senior men in their respective services and be adequately paid.

The word "adequately" may be emphasied because the abolition of the higher paid posts of Executive Councillors will seriously diminish the prospects of members of the Civil Service, while the responsibility on the senior men, as the permanent staff in each department, will be a heavy one. It is common knowledge that in England ministers of all parties place very full reliance on the permanent staff and never fail to obtain their fullest assistance, even guidance, no matter what political party is in power.

The Governor should continue to preside over the Ministry and, after such consultation as he considers expedient, would appoint his ministers from amongst those members of the Council who might be expected to control a majority. If and when the Ministry loses the confidence of the legislature and is defeated, the Ministry will resign and the Governor will form a new Ministry, presumably resting on the support of a somewhat different coalition of groups. It is obviously desirable that some convention as to joint responsibility should grow up, but the Chambers do not believe that this can be laid down as a rule, nor do they think that, in a country where political divisions are likely to take the form of a large number of small groups rather than of two or three large political parties, it is ever likely to be so strict as it is in Great Britain.

Law and Order. Judicial Administration.

The Associated Chambers attach the utmost importance to the independence and impartiality of all courts exercising civil jurisdiction. Owing to its work of hearing appeals from subordinate courts throughout a Province, the Judges of a High Court are able to form a fairly reliable judgment of the qualities and capabilities of junior judicial officers, and the Local Government in the past has consulted the High Court before making appointments of District and Subordinate judges. The High Court is expected to supervise and inspect

subordinate courts, but this is an onerous task which, with other judicial administrative work has engaged much of the time of the Chief Justice and other judges, and without sacrificing the work of the High Court itself it is usually impossible to carry out as much inspection as is desirable. Some means should be provided to enable that inspection to be carried out at regular intervals.

It would appear that the posting and transfers of District and Subordinate judges should be supervised by the High Court if political and communal influence is to be excluded.

The present arrangement by which the Calcutta High Court is under the administrative authority of the Government of India, but the local Government provides the finance, is clearly unsatisfactory and a scheme should be devised for making the Central Government responsible for supplying the finance required. The Chambers consider that all the High Courts should be under the Government of India both for administration and finance. They also regard it as essential that the Secretary of State should continue to be responsible for new permanent appointments of Judges to the High Courts under letters patent of the King.

Police Administration.

The Chambers have given the most anxious consideration to the question of the control of the Police and the maintenance of Law and Order. Upon the good administration of this department depend the stability of the country and the security of life and property. Some Chambers therefore are averse from any transfer of the subject but a majority believe that the risk must be taken if any real self-government is to be given to the provinces. The different views are dealt with in the following paragraphs.

The majority of Chambers hold the opinion that the expedient of centralising the Police would prove administratively most difficult, if not impossible, as the central government could not exercise any useful control over police scattered throughout the length and breadth of India. Even if it were possible, the withdrawal of control from the provincial authorities would result in increased suspicion and dislike of

the police, who would appear as the myrmidons of a remote and uncontrolled alien bureaucracy, and there could be no chance of this popular resentment being modified so long as responsibility for maintaining law and order did not lie on the provincial ministers and council. The surest way to make those responsible for governing realise the need for an effective and active police force is to make them responsible for the maintenance of order so that their countrymen will hold them to blame if they fail to secure that safety of person and property to which the citizen is entitled. So long as the maintenance of Law and Order is in any form reserved, criticism will be more directed against the methods adopted by the bureaucracy and police to preserve the peace than against those sections of the populace which are disturbing it.

These Chambers have also considered as an alternative that the police should be under the Governor, with a senior official such as a controller of services or chief secretary to advise him and to issue all executive orders ; but the objections given above apply equally to a proposal to reserve the maintenance of order to an extra-parliamentary authority within the province, and the position of the Governor in being made to assume duties of so controversial a nature would quickly become impossible.

They take the view that the problem is largely one of principle, that the elementary and primary duty of any government is the maintenance of law and order, and that if Provincial Governments are not to be trusted with that responsibility, the only logical attitude is to say that the time has not yet come for any further advance towards provincial autonomy.

But they do recognise that special safeguards will be required to prevent wrongful and unfair treatment of Magistrates and Police Officers, even down to the subordinate ranks, for having discharged their duty in circumstances of difficulty. They find it difficult to make adequate proposals on this point, but they do not consider it incompatible with the idea of giving full provincial control over the administration of the police force to provide some special safeguards resting with the Governor and Governor-General in Council to

protect officers from persecution or unfair punishment, particularly when they are subject to heated and vexatious attacks at times when feeling runs high and becomes irresponsible and unreasonable owing to communal or civil outbreaks of disorder.

Subject to such safeguards this majority therefore would favour the administration of the police force of a province by the province but would leave the Criminal Investigation Department as at present with the Central Government.

Some Chambers consider that Law and Order should remain a provincial subject, but that the portfolio for this Department should be with the Governor, who, in administering it, should himself function as a Minister. For obvious reasons it is impossible that the Governor himself should appear in person to answer to the legislature on questions affecting Law and Order and it is therefore further recommended by these Chambers that, in his capacity of Minister, the Governor should be represented in the Legislature by a senior official, acting as a Parliamentary Secretary. The Governor's powers of veto should extend to Law and Order as to other matters, but his powers of certification, which it is recommended should be severely circumscribed, should certainly apply to Law and Order. (See Upper India Chamber's separate memorandum).

Yet other Chambers which are opposed to transferring to the Provincial Councils the responsibility for the maintenance of Law and Order, recognise the logical argument in favour of so doing, but contend that the risk is too great and that there is no justification for exposing life and property to the danger that this would entail. These Chambers do not approve of even the modified proposal of placing the police under the direct control of the Governor. As they wish to abolish diarchy to the fullest extent possible whilst ensuring the efficiency and impartial administration of the police, they recommend that the administration of the police throughout India should be in the hands of the Central Government working through Commissioners in the provinces who would maintain a close liaison with the local Government.

It is a matter for consideration whether the special Armed Police Forces maintained in some Provinces such as the Malabar Special Police in Southern India and the Frontier Rifles of Bengal should be placed under the control of the Central Government or of the Army Department, but a decision on this point would necessarily depend on the decision on the main problem and on the specific representation of the local Governments concerned.

Provincial Legislatures.

The Chambers do not recommend any alteration in the legal powers or composition of the provincial legislatures except the withdrawal of all the nominated official members, subject to the possible retention of a Parliamentary Secretary representing the Governor. They are not prepared to express any opinion upon the franchise, but they would point out that the electorate is steadily growing in every province owing to the increase in the number of persons who satisfy the conditions required of voters. They would be opposed to any lowering of the qualifications, save perhaps to secure better representation of the rural electorate, as they believe that it will be a slow and laborious task to educate even the present electorate, which should not be swamped by an addition of large numbers of less educated and experienced persons.

Although the legal powers of the Councils would not be altered, their political powers would be immensely increased if the whole Government were made responsible to them, and the Ministers did not by merely accepting office obtain the consistent and almost unquestioning support of the officially nominated *bloc*. When the bureaucracy is no longer involved in trying to work the political machine, political feeling will perhaps not be roused against it to the same extent, and Indian politics may be expected to take on the character of natural rivalry between party groups. For the first time members of the Provincial Councils will realise that the responsibility for maintaining a Government in office to carry on the administration of the province will rest upon them, and the Chambers think an unreasonable attitude will quickly have its consequence on the prosperity and welfare of the people of the provinces, instead of merely resulting

in the exercise by the Governor of his special powers. The grant of full responsibility to the legislature will enable the powers of certification of the Governor to be abolished. These have been inevitable so long as he had a special responsibility to discharge to the Secretary of State and ultimately to Parliament. But when once the responsibility rests upon the Council they will no longer be required. If, however, the proposal to retain control of Law and Order by the Governor is adopted, the power of certification of supply for this department will be necessary.

Second Chambers.

It appears, however, necessary that if this very sweeping reform is to be carried out a Second Chamber should be created. The Chambers do not feel called upon to make any detailed recommendation as to the exact powers or composition of this second Chamber. They would, however, point out that many Indians whose judgment, experience and social position would make them valuable members of the legislature, will never solicit votes on the hustings for election to a popular House.

Such men would, however, be willing to serve in an Upper House if it were composed largely of nominated members holding office for five years or more and eligible for re-nomination. Of these about two-thirds might be elected by the Council of State electorate and one-third nominated by the Governor. European representation should be provided for in both cases. This cannot be regarded in any sense as a reactionary proposal, for the members of the Senate in Canada and of some of the Provincial Upper Houses in Australia are nominated.

Public Service Commission.

The Associated Chambers recommend that Ministers should be relieved of the invidious duty of resisting importunity by the provision of special machinery for the recruiting of provincial services.

They suggest that this end might perhaps be best attained by the creation of Provincial Public Service Commissions or of Provincial Selection Boards on the lines suggested by para

26 of the Lee Committee's Report. It might be found convenient to have a full-time paid Chairman with whom would be associated two members appointed *ad hoc* for making particular appointments. In any case the All-India Public Service Commission should have some power of supervision regarding methods of appointment, *i.e.*, recruitment and the conduct of examinations.

The Chambers would be failing in their duty if they did not urge the need for safeguarding the prospects of Europeans at present in the services.

The position of members of the covenanted services is of course different from that of members of the uncovenanted services, and their contractual rights in relation to the Secretary of State may be regarded as a sufficient safeguard. The Chambers are confident that no proposal to abrogate or circumscribe these rights would be even considered by Parliament; but they wish to draw attention to the vital importance to members of the Imperial Services that the security of their pensions should be guaranteed and that they should be granted over a long period the option of retiring on proportionate pension, an option granted at the time of the introduction of the present reforms and now shortly due to expire.

The maintenance, however, of ultimate rights of this kind is no guarantee that the British member of the services will find the conditions of work such as to induce him to stay in India and give his willing service; and it is generally recognised that the withdrawal of the bulk of the British element would jeopardise the success of any Indian constitution, and in fact the stability of the country.

The danger of discrimination against Europeans by Indian ministers is very real, and indeed a case is mentioned in the report of the Reforms Enquiry Committee 1924. (See para 34 and Appendix 5.)

Though the Chambers are most deeply impressed with the necessity of guarding against a quick withdrawal of the British element, they can find no concrete suggestion to make, but they feel they should emphasise the vital importance of retaining the Governor as the final authority in regard to all appointments and postings in the covenanted services.

The position of a member of the provincial or subordinate services would appear to be adequately safeguarded under the Rules regarding the Civil Services in India made by the Secretary of State in Council under section 96 B (2) of the Government of India Act on 21st June 1924, in cases where action is definitely taken against him by the local Government, if Rule XIX be amended to give officers of a subordinate service a right of appeal to the Provincial Public Services Commission or Selection Board; but it is not clear that he can obtain redress where he is merely passed over. The Chambers are apprehensive that among these lower posts Indian Ministers may be disposed to press on Indianisation by passing over European and Anglo-Indian officials without formulating any charges against them.

The Associated Chambers desire to point out that they are not opposed to Indianisation provided that it does not involve a decline in efficiency or an injustice to Europeans and Anglo-Indians who have entered a service with certain expectations which ought not to be defeated on grounds of race or colour.

Intervention by the Governor-General.

While desirous of making recommendations of so liberal a character as to meet all legitimate Indian aspirations, the Chambers of Commerce do not conceal from themselves the possibility that the new constitution like the old one may be faced by deliberate opposition or obstruction on the part of some Indian group or party. They therefore consider that provision must be made to meet the danger of a breakdown of Government in any province. They consider that the Governor-General in Council should be given powers in case of necessity to intervene, and in fact to suspend the constitution, so that the Governor may carry on the administration in such way and under such conditions and for such time as may be laid down by the Governor-General in Council with the assent of the British Government. Further it should be laid down that a declaration by the Governor-General in Council of a breakdown of Government in any province should be conclusive, and not open to reference to any court.

Relations between Central and Provincial Governments.

The Chambers desire to direct the attention of the Commission to the opinion expressed by the majority of the Reforms Enquiry Committee in para 48 that "in the event of the transfer of all subjects, the existing Rule 49 of the Devolution Rules would leave an insufficient control in the central government"; and to another passage, "Much clearer definition and a much closer examination of the relations between the central and local governments would be an essential preliminary to any scheme of provincial autonomy in India."

The Federation of British India if it comes into being will start upon its career with an inestimable initial advantage in having developed from a powerful central government. This should enable it to avoid the dangers and troubles of excessive decentralisation which are almost universal in federations in their early stages owing to the weakness of the central government and the particularist feeling of the provinces. It would be disastrous, if this advantage were sacrificed; and owing to excessive decentralisation, the Government of India like the Commonwealth Government in Australia were hampered in every way by the vested rights of the Provinces.

In particular a very careful definition of the respective rights of the central and provincial governments in matters of labour legislation or disputes will be necessary if conflict is to be avoided. The Chambers agree with the minority of the Reforms Enquiry Committee that, following the precedent of Canada, all authority not specifically conferred on the provinces should remain vested in the Government of India.

The Chambers are of opinion that the present system, by which the Loan requirements of the Local Governments are made known in advance to the Government of India which includes them in its own Loan programme and enables the Provinces to obtain money more cheaply than would be the case if they had to borrow on the security of their own revenues, has proved satisfactory. They believe that the

present borrowing rules give all such powers as are necessary to the Local Governments and these should, therefore, be in no way relaxed. They approve of the intention ultimately to entrust to a central board of non-official Commissioners the raising of loans required for the provinces.

Terminal Taxes.

The Associated Chambers consider that, whatever constitution may be framed for India and whatever degree of autonomy may be given to the provinces, it is essential that British India should not cease to be a single economic unit enjoying internal free trade. Owing to what was probably an error of drafting, the Scheduled Taxes Rules made under the Government of India Act 1919 gave to provincial Governments an unrestricted right to levy and increase a terminal tax in any town where an octroi had been in force on the 6th July 1917. The effect of these so-called terminal taxes in ports and other centres of transit trade has been to impose a burden on commerce which has made it difficult for the Central Government to foster the economic development of the country by a judicious adjustment of railway rates and customs duties. Municipalities favourably placed have been enabled virtually to increase the Imperial Customs Tariff or the railway freight and to appropriate the proceeds for the benefit of the local inhabitants. The Taxation Enquiry Committee condemned this form of taxation, and Chambers will be able to deal with the question in detail if and when they appear before the Finance Committee.

The Associated Chambers venture however to recommend to the Statutory Commission that the difficulty in its widest aspect should be met by a provision in the constitution similar to sections 9 and 10 of the Constitution of the United States of America which provide *inter alia* that: "No tax or duty shall be laid on articles exported from any State" and "No State shall, without the consent of the Congress lay any imposts or duties on imports or exports, except what may be absolutely necessary for executing its inspection laws; and the net produce of all duties and imposts, laid by any State on imports or exports, shall be for the use of the Treasury of the United States; and all such laws shall be subject to the revision and control of the Congress."

Any abolition of terminal taxes would of necessity have to be gradual to enable municipalities to substitute other sources of revenue.

Major Ports.

By Rule 9 of Schedule I (Part I) of the Devolution Rules, "Ports declared to be major ports by rule made by the Governor-General in Council or by or under legislation by the Indian Legislature" are a central subject. The Government of India at the present time exercises its control over all the major ports except Chittagong through the agency of the reserved side of the local governments. It is indeed the intention of the Government of India to undertake the direct administration of all the major ports, but it is understood that this may not be effected in all cases for a considerable time. The Associated Chambers desire that all the major ports shall be directly administered by the Central Government before all subjects in the provinces are transferred.

The Central Government.

The Chambers of Commerce are only prepared to favour the grant of responsible Government in Provinces on condition that the position of the Government of India *vis-a-vis* the Legislative Assembly is strengthened. The Government of India is required to carry on the administration under difficulties which no other Government in the world (except on rare occasions that of the United States) is called upon to face. It has to work through an Assembly in which it is in a permanent minority. President Lowell observes "that an irremovable Governor and a popularly elected Assembly are a contrivance for causing friction and perpetuating it." For eight years the Government of India has been required to obtain the consent of the Assembly to measures it deemed desirable, and yet has had no opportunity of bringing home to the Assembly the consequences of the policies advocated by an irresponsible opposition.

The Montagu-Chelmsford Report emphasises repeatedly the ill effects of giving powers of criticism without responsibility, and regards the spirit of carping criticism which

marked the Minto-Morley Councils as due to this irresponsibility. It is, therefore, surprising that the authors of the Report, having so clearly perceived the defect in the work of their predecessors, should have repeated that very mistake in the Central Legislature they themselves set up. "Responsibility for the administration remains undivided with the result that while the Governments found themselves far more exposed to questions and criticisms than hitherto, questions and criticisms were uninformed by a real sense of responsibility such as comes from the prospect of having to assume office in turn.....the power remained with the Government and the Councils were left with no functions but crtiticism.....Parliamentary usages have been initiated and adopted.....up to the point where they cause the maximum of friction.....".

This criticism of the Minto-Morley Councils written in 1918 might as well have been written of the Montagu-Chelmsford Assembly in 1928. The alternatives therefore are either to go forward and make the Government of India responsible to the Assembly or to strengthen the Government's position sufficiently to enable it to carry all such measures as it considers to be highly desirable but which could not rightly be certified as essential to the interests of India. The proceedings of the Legislative Assembly show that it would be in the highest degree unwise to confer any greater powers upon that body at present. Agreeing with Lord Selborne in his speech in the House of Lords on the second reading of the Government of India Bill on December 11th, 1919, the Associated Chambers of Commerce think that the moment when a great experiment is made in the Provinces is not the one to make any changes in the Government of India.

Citations from Debate Reports illustrating lack of responsibility shown by the Assembly.

The first Assembly which sat from 1920 to 1923 was composed of comparatively moderate politicians, for, at that time the Congress Party were boycotting the legislatures. There is therefore the greater cause for concern that even that Assembly should on two occasions, in 1922 and 1923, have failed to realise the vital need to balance India's budget, and to accept the enhancement of the Salt Tax recommended

by the Government of India. The Chambers do not think it necessary to repeat the arguments of Sir Basil Blackett, Sir Malcolm Hailey and Mr. Innes to show how little the enhancement of the tax would have injured the poor classes and how much it would have assisted the Government of India. The communiqué issued on the 29th March 1923 by the Viceroy Lord Reading is an unanswerable justification for his action in certifying the Finance Bill and by implication an unanswerable criticism of the Legislative Assembly's decision.

In 1927 an amendment to the Finance Bill to reduce the Salt Tax from Rs. 1-4-0 to As. 10 was carried by a majority of 50 to 48 despite the fact that Sir Basil Blackett made it quite clear that if revenue from the Salt Tax were sacrificed it would be impossible to effect the remission of Provincial Contributions intended. The Council of State restored the Salt Tax to Rs. 1-4-0. On March 28th the Assembly concurred in the reversal of its own decision of six days earlier.

It might be deduced from this that the Assembly did not know its own mind. As a matter of fact some members had voted for the reduction with no desire that the Salt Tax should actually be reduced at the cost of postponing the remission of provincial contributions. They thought themselves safe in casting a vote on the popular side because they believed Government had a majority or, in the alternative, relied upon the Council of State to give them a *locus penitentiae*. That many members of the Assembly availed themselves of this by abstaining from voting on the second occasion, or by leaving Delhi before the division, will be apparent from the division lists, for, while the Government vote increased by four, the Opposition vote fell by nine.

The attitude of a large section of the Assembly was clearly expressed in this debate by Lala Lajpat Rai, a Responsivist, when speaking in favour of reducing the salt duty he said " It is no concern of mine to solve the difficulties which the Government may experience in making two ends meet in case this amendment be accepted by the House."

On the 11th March 1927, Mr. T. Prakasam (member for E. & W. Godavari cum Kistna) moved a cut in the Budget Demand for the Postal and Telegraphic Department in order to demand higher pay for subordinate employees of that Department. In the Committee stage of the Finance Bill pressure was brought to bear on Government to reduce postal rates. Of the fourteen Indian elected members who spoke in favour of raising postal servants' wages, three spoke and ten voted in favour of reducing postal rates, regardless of the fact that both Government speakers and Sir Darcy Lindsay and Mr. H. G. Cocke (non-official European members) pointed out that the Department was hardly doing more than paying its way, and that therefore either an increase in expenses or reduction in receipts would result in the department being run at a loss. To suggest a simultaneous increase of expenditure and decrease of receipts showed a complete failure to grasp the responsibility of a legislature entrusted even partially with the government of the country.

In all the discussions of the ill-fated Reserve Bank Bill it was apparent that many members of the Assembly realised that a Reserve Bank would in effect take over the control of India's monetary and exchange policy and thus would end the control of the India Office in this department. Such economic Swaraj was obviously greatly desired by all parties, but owing to an ill-advised attempt to subordinate the Bank to politics by providing that the Legislative Assembly should elect a proportion of the directors, the Bill was dropped by the Government of India. It is a matter for concern that politically minded Indians should desire to carry politics and racialism into the board room of the Bank which was to be entrusted with the control of India's currency, credit and exchange.

Again on the Demands for Railway Grants in 1927, the Assembly reduced the vote for the Railway Board by Rs. 9,42,900 to Rs. 100. On the Budget Demands the Assembly reduced the travelling allowance of the Executive Council by Rs. 59,999 to Re. 1 and the vote for the Army Department by Rs. 5,78,000 to Rs. 2,000. In the debates on the last Demand in particular, such wild statements and allegations were made that it is difficult to credit the sincerity of some of the speakers. The votes were naturally certified by the Viceroy on 29th March 1927.

Even if not very many perverse decisions have been taken by the Assembly and persisted in, that is no evidence that the Indian elected members have taken a reasonable view of their responsibilities. It is a favourite argument with Indian politicians that in seeking to ascertain the opinion of the people of India, it is necessary to ignore the votes of the nominated officials and of many of the nominated non-officials. If this method be applied, it will be apparent that few bills or votes for supplies would have been passed by the Assembly. As Lord Meston has observed, the fact that there have been so few actual conflicts between the Assembly and the Government of India has been due to tact and the exercise of much skill in management on the part of the Government.

The Chambers of Commerce recommend that the strength of the Government parties should be made approximately equal to what may be anticipated will be the strength of the anti-Government party. This will not enable Government to carry all measures regardless of public opinion and without a fair opportunity for dissentient opinions to be expressed, but it will give to the Government of India that minimum of legislative power which cannot

be denied to any Government without grave consequences upon the administration of the country.

Representation and the Franchise.

The declaration of August 20th, 1917, has wisely or unwisely committed Parliament to a policy of developing self-governing institutions with a view to the progressive realisation of responsible Government in India, but it is by no means clear that the typically western machinery introduced in 1919 will ultimately prove the most satisfactory for India.

It is in the first place apparent that elsewhere the success of a representative system has depended upon the degree of intelligent interest that the voter has displayed in watching legislative bodies and his own representative in particular. No attempt has ever before been made to introduce representative Government into an oriental country with a vast and illiterate population, and it is clearly a matter for greater surprise that it has worked at all than that it has not been a conspicuous success.

So far as the Legislative Assembly is concerned, the Chambers are of opinion that the present system of direct election should be abandoned because Indian elected members are not in any sense representatives of the people; they are plenipotentiaries, except in so far as they choose to become delegates of some political communal or commercial body.

The Montagu-Chelmsford Report defines responsibility as "consisting primarily in amenability to constituents and, in the second place, in amenability to an Assembly." On the important and difficult matters which arise in the Assembly, the bulk of the electors have no knowledge nor views and no opportunity of controlling their nominal representative. A concrete instance of this may be cited.

In September 1927, the constitution of the Reserve Bank, as proposed by the Government of India, underwent rapid and somewhat bewildering changes. When one morning the European Group found that the proposal had assumed the form of a Stockholders' Bank, they did not feel justified in coming to a final conclusion on its merits without first obtaining the views of their constituents. Two members of the

Group accordingly waited on the Finance Member to ask whether he would delay the Bill until they had had time to ascertain whether their constituents (who had only had an opportunity of expressing their views on the original proposal of a Shareholders' Bank) approved or disapproved of the new scheme. The Finance Member very properly replied that as the Indian members had no wish to consult their constituents he was afraid he could not hold up the measure for the sake of the European Group alone. No blame attached to the Indian members who did not consult their constituents, for it would indeed have been disingenuous to ask for an opinion on the relative merits of a Shareholders', Stockholders' and State Bank from people who did not know what a Reserve Bank was. That the Chambers are not exaggerating the ignorance of the Indian electorates will be admitted by most Returning Officers. This ignorance was emphasised by local Governments in their evidence laid before the Muddiman Committee and it may be illustrated by the fact that even a Bar Association forwarded to the Government of India through the local Government their considered opinion that an appreciation of the rupee would encourage exports and check imports.

It is unreasonable to expect the elector in the mofussil to undertand discriminating protection, which is the fiscal policy to which he is assumed to have given his considered assent, nor is it possible for the elector in Assam or Madras to understand the N. W. Frontier problem. Primarily for this reason, but also in order to establish the principle of representation of the provinces as units in the central legislature, the Associated Chambers recommend that the majority of the elected members of the Assembly should be elected by colleges composed of both Houses of the provincial legislatures. The Upper India Chamber, while in agreement with the principle of indirect election, suggests that the electoral colleges should be on a wider basis, and their views on the matter are explained in the separate memorandum which they have submitted.

The same considerations apply to a much less degree to the provincial Councils, and the Chambers have given anxious consideration to the question whether to recommend that a return should be made to the Minto-Morley system under

which provincial Councils were elected by local bodies. A majority of the Chambers, however, are opposed to making any such recommendation, for the problems dealt with in the Councils are more nearly within the grasp of electors and, allowing for the spread of general and political education, it may be expected that the electors will in the future be able to form more intelligent opinions on the questions raised at provincial elections. They also doubt the political expediency of depriving these electors of powers and rights they already possess.

The Chambers do not feel competent to express an opinion on the franchise at present in force, but they would point out that the number of electors is increasing automatically as more and more persons satisfy the franchise requirements, and they would be opposed to any lowering of the present qualifications. The task of educating even the present electorate will be a slow and painful process, and it should not be hindered by the addition of a large mass of still more ignorant and inexperienced voters.

Communal Representation.

The Associated Chambers interpret the speech of the late Lord Minto on the 1st October 1906, in reply to the Moslem delegation headed by H. H. the Aga Khan as a pledge which binds the British Government both in letter and in spirit. This and subsequent statements by Viceroys and Secretaries of State therefore involve the retention of communal representation for the Mohammedan community until such time as they choose voluntarily to surrender it.

Even if they did not hold this view, the Chambers would still consider it highly injudicious to make any change. Territorial representation is only one method of organising representative government, and the fact that it has been generally adopted in the west is no reason for its unqualified adoption in India, where ties of neighbourhood are far less strong than ties of religion and caste. Men are less concerned about rights they enjoy in security than those that are threatened, and the failure of Mr. Jinnah to persuade the Mohammedans of the Punjab, the United Provinces and Bengal to surrender their rights for the sake of an agreement

with the Hindus makes it clear that for an external body to seek to deprive them of these rights would provoke widespread opposition and would exacerbate communal hatred.

Similar considerations apply to the Madras Presidency where the tension between Brahmins and non-Brahmins require provisions of a like nature and again to the Punjab where the Sikhs scattered over wide areas can be adequately represented only by means of a communal electorate.

NOMINATION.

It appears to the Chambers that for an indefinite time to come, it will be necessary to employ the expedient of nomination to secure the representation on all legislative and municipal bodies of minority communities or special interests. In a country like India it is moreover the only way to secure the very valuable services of men whose social position makes them unwilling to face the bustle and strain of a public election. It is for this reason that it has been recommended that a substantial proportion of the members the Second Chambers in the provinces should be nominated. Equally, however, it appears that labour and the depressed classes can only be adequately and fairly represented if Government nominates some able, honest and educated men to represent their interests.

Further, though the qualifications for the franchise is already very low, a large majority of the people still remain without the power to vote. In the past the interests of these depressed and backward classes may be said to have been represented, and ably represented, by the official members of the Council. The proposed exclusion of all official nominees clearly necessitates the extension of the system of nomination in order that the depressed and backward millions may not lose the representation they have now, even though it be indirect. For this purpose the Chambers recommend that nominations be made to represent these people by members of their own class ; for men of good education and ability can be found in every community, and they believe that a man, who has won a position in life in spite of the disabilities of birth, is likely to prove of value and a steadying influence in any legislature.

There has perhaps in the past been a tendency for Government to select for nomination men who were generally agreeable to the Government policy rather than those who held strong and independent views. This, however, may be explained, if not excused, by the obligation reposing on governments, both central and provincial, to work through legislatures in which they had only a precarious, or sometimes no, majority. The proposals of the Chambers will alter this state of affairs if accepted, and the pressure of necessity having been removed it may reasonably be anticipated that there will be no inducement for nominations to be made on any other consideration than the representative value of the nominee. This will be the better ensured if the power of nomination to both houses of the provincial legislatures resides in the Governor acting on his own initiative.

Commercial Representation.

Representation should be accorded to Commerce by means of election by Chamber of Commerce constituencies; but in order to ensure that commercial interests are truly represented, the Chambers consider that it is necessary for the purposes of the governing Act so to define Chambers of Commerce as to ensure that the membership of the Chambers shall be confined to genuine representatives of trade and commerce.

Considerable dissatisfaction has been expressed during the past few years by the Chambers of Commerce with the methods of election which have been laid down under the election rules of the various Provinces for Chamber of Commerce constituencies, and the Associated Chambers strongly urge that the difficulties which have been experienced and complained of should be removed. They urge that the necessity for nominating an individual to represent a member of a Chamber of Commerce, and whose name must appear on the electoral roll, should be done away with and that the member, when a firm or corporate body, should be given power to vote in its own name. Alternatively, the electoral rolls of Chamber of Commerce Constituencies should be revised semi-annually, if not quarterly. Under the present rules many members are deprived of their votes and are also prevented from nominating persons connected with their

business as candidates for election by the fact that the person whose name appears on the electoral roll, prepared perhaps two or three years previously, has severed his connection with the member's business or has died or is absent on leave. Members of Chambers of Commerce should be permitted to nominate any duly accredited person connected with their business as a candidate and also to nominate any similarly accredited person to exercise the vote on behalf of the member. In short, the membership roll of the Chamber should be the electoral roll.

The details of the position as it stands to-day with an historical description are contained in the special note drawn up by the Bengal Chamber of Commerce and printed in the Appendix.

The Executive Council.

The Chambers of Commerce are opposed to any alteration in the general nature and constitution of the Viceroy's Council. They do however feel that there are strong reasons for diminishing the numerous and heavy duties which devolve upon the Commander-in-Chief. His Excellency is required to discharge the functions of Commander-in-Chief, Secretary for War and Member of the Civil Government. They do not consider it fitting that His Excellency should be called upon to take part in political controversy, and as Army Member defend his department in the Assembly. They recommend therefore that he should be withdrawn from the Legislature.

The appointment of a new civilian member of the Executive Council responsible for the provision of munitions and supplies would enable the parliamentary representation of the Army Department to be undertaken by him, and would also provide an additional check on military expenditure. It does not seem on principle desirable that the difficult task of holding the balance between the requirements of efficiency and the claims of economy should rest on one individual. A colleague in the Executive Council would surely be of assistance to the Commander-in-Chief in exercising a control over military expenditure and the Chambers agree with the majority of the Esher Committee that "the creation of a

separate department of government responsible for production and provision would undoubtedly result in increased efficiency and consequent economy.....and that the Indian tax payer would welcome this scheme, as affording the best guarantee that his interests are safeguarded."

It is not proposed that the Commander-in-Chief should cease to have the rights attaching to full membership of the Executive Council, but he should be excused attendance at meetings which do not affect his department.

On the whole of this subject the Associated Chambers would invite the attention of the Statutory Commission to the weighty reasoning of the majority of the Army in India Committee's Report, especially Part II, Section I, paras. 3 to 16 and Part I, Section III, para. 19.

Secretary of State.

The Chambers of Commerce do not think it necessary to refer at length to the question of the powers of supervision and control exercised by the Secretary of State over the Government of India and the Local Governments. The principle is clear, and so far as they know, has never been departed from, that relaxation of control by the Home Government has only taken place in proportion as a Colonial executive has become responsible to the Colonial legislature. Until the Government of India is responsible to the Indian Legislature, it will have to remain responsible to the Imperial Parliament. As Parliament exercises this control by holding the Secretary of State responsible for the good government of India, it follows that he must continue to control the Government of India. This constitutional doctrine does not however in any way conflict with the gradual growth of conventions that the Secretary of State's overriding power will not be normally exercised in particular departments. Such a convention indeed already exists that in cases where the Government of India and the Legislature are in agreement on a fiscal question, the Secretary of State will not override the agreed policy.

It follows equally from the principle above laid down that a consequence of giving responsible Government in the

provinces will be to enable, and indeed to require, the Secretary of State to cease to exercise any control over the Provincial Governments as regards provincial and domestic matters. They do not think any change in the legal powers of the Secretary of State are needed, for, in the event of a breakdown of Government and a consequent suspension of the constitution of a province, the Secretary of State's responsibilities will at once return.

Statutory Safeguard against Legislation Discriminating against British Commerce.

The Chambers of Commerce are greatly concerned at the tendency shown by Indian politicians to introduce legislation discriminating against British commercial interests established in British India. It may reasonably be claimed that the remarkable increase in the wealth of India during the last century has been due more to the initiative of British firms than to any other cause except the establishment of peace by British political rule.

British commercial houses have been established in India for over a century and they may claim to have shown the way for the economic developments which have enabled Indians subsequently to embark upon similar ventures. It was principally with British capital that jute mills, coal mines, engineering works, coastal shipping, and ship repairing yards were started in days when India possessed no such enterprises. It was principally with British capital that the railways were built which facilitated communication between the different parts of India, thereby first establishing the idea of a common Indian nationality, and by facilitating the transport of grain mitigated the horrors of famine. It was principally with British capital that vast irrigation works were built which have made productive large tracts of country previously desert. It was principally British capital which turned vast areas of jungle into wealth-producing tea gardens. The European firms in India, so far from desiring to hamper indigenous enterprise, welcome it as likely to increase the wealth of the country to the advantage of Indians and British alike. They do, however, claim on grounds of justice and expediency that the Indian legislatures shall not be in a

position to imperil the existence or development of any commercial or industrial interests established in India by legislation or taxation indicating discrimination of a racial or communal character. The Chambers confine themselves to asking for "national treatment" only for industries and commerce established in India, whether registered there or not; and nothing in this demand is to be construed to prevent the imposition of tariffs for revenue or protective purposes. Fiscal autonomy has already been granted to India by the Imperial Parliament, and India has adopted as a policy some measure of protection.

The Chambers feel however that this restraint should only apply in the case of countries which do not discriminate against India. British commerce in India asks for no privilege but merely for the same impartial treatment as is accorded to Indian commerce in Britain. Such a provision is a familiar clause in commercial treaties between two fully sovereign countries.

Such a prohibition would admittedly be a novel constitutional provision, but there is no lack of precedent for the principles it rests upon. Capitulations are authority for the proposition that European countries have found it necessary to insist on certain safeguards for their nationals resident in Oriental countries; commercial treaties show that to accord "national treatment" to foreigners established in the country is not considered derogatory or inexpedient by fully sovereign states; the constitutions of the United States and other confederations are evidence that a fundamental law can be effective in protecting personal and commercial rights against the caprice of popular legislatures.

The Chambers suggest that this should take the form of a clause inserted in the next Government of India Act which will be an integral part of the statute creating the Indian constitution. This would enable any person aggrieved to move the courts to treat as *ultra vires* any measure of an Indian legislature purporting to enact discriminatory legislation or taxation. This clause should extend to Acts passed by the Central or Provincial legislatures, and to bye-laws or regulations passed by Local Government bodies.

The Chambers conceive that the next step towards making India a federation of autonomous provinces will necessarily include a Supreme Court to interpret that constitution and to adjudicate upon the reciprocal rights and obligations of the Central and Provincial Governments and of the Provincial Governments *inter se*. In this case the ultimate tribunal in India for interpreting this clause would obviously be the Supreme Court, subject to an appeal lying as of right to the King in Council.

Federation of India.

The Chambers of Commerce are of opinion that economic and political developments in India are tending more and more to compel a federation of the whole of India including the Indian States. They therefore consider that any constitution for British India which does not take into consideration and in some way include the Indian States must be regarded as provisional only. They are strongly of opinion that it would be immensely to the advantage of both the Indian States and British India if some constitution could be agreed upon which would make the whole of geographical India into a single economic unit.

One of the gravest obstacles to increased trade between British India and the States is the immunity of the Governments of the latter from the jurisdiction of any courts even in purely commercial matters. It is clear that it can only be by a voluntary limitation of their sovereign rights by the princes themselves that this obstruction to trade can be done away with, but the Chambers believe that acceptance by the State Governments of a liability to be sued on commercial contracts and of machinery for executing decrees obtained against them would result in a great increase in trade between the States and British India to the benefit of both parties.

Meston Settlement.

The Associated Chambers of Commerce of India and Ceylon as a body are not able to put forward any proposals for a redistribution of provincial and central revenues owing to the fact that their members necessarily regard the question from the point of view of their respective provinces whose interests are to a large extent conflicting.

They consider, however, that a satisfactory solution of this problem is an essential condition of the successful working of any new constitution proposed for India, and they consider it to be a problem of such complexity as to require the careful and prolonged investigations of an expert Committee specially appointed for the purpose.

They have therefore already recommended to the Statutory Commission the appointment of some such expert Finance Committee to examine this problem and to report thereon to the Commission. Individual Chambers of Commerce will make separate representations to this Committee if appointed.

Conclusion.

In conclusion the Chambers desire to state quite explicitly the reasons which have led them to advocate a general advance to responsible government in all the Provinces. They do not delude themselves with the belief that according to the strict interpretation of the Preamble to the Government of India Act, (Parliament "must be guided by the co-operation received from those on whom new opportunities of service will be conferred, and by the extent to which it is found that confidence can be reposed in their sense of responsibility") the evidence will establish a case for any development of self-governing institutions in the Provinces of India. They believe that there is a lack of evidence to show that Indians are capable of governing themselves; there is, however, equally a lack of conclusive evidence to show that Indians are incapable of governing themselves. The Chambers are anxious that there shall be no ground for any suggestion that Britain has not honoured the pledge given in the House of Commons on the 20th August 1917 and for this reason they recommend that self-government in India should be given a fair, and more than a fair, trial.

They do at the same time recognise that Britain is under an obligation of honour not to hand over the destinies of minorities, the depressed classes and those who are economically most helpless, to the control of an indigenous oligarchy unless that oligarchy gives proof of being as willing to constitute itself a trustee for the whole body of the Indian peoples, regardless of race, creed and caste, as the British Government

has been. The Madras Adi Dravida Jana Sabha said in their address to Lord Chelmsford and Mr. Montagu that "they would fight to the last drop of their blood any attempt to transfer the seat of authority in this country from British hands to the so-called high caste Hindus who had been oppressing them in the past and would do so again but for the British Government;" and the Chambers of Commerce believe that this address expressed the inarticulate sentiment of many millions of Indians.

The terms of reference of the Statutory Commission require it to report "to what extent it is desirable to establish the principle of responsible government, or to extend, modify or restrict the degree of responsible government then (*i.e.* now) existing." The evidence at the present juncture is inconclusive, owing largely to the financial and constitutional difficulties which have affected the working of diarchy; but the Associated Chambers of Commerce consider that if further instalments of responsible government are to be given automatically from time to time without safeguarding the interests of the mute masses of India, Britain will have been guilty of betraying a trust not incompatible with, and equally as sacred as, the Declaration of 20th August 1917.

Therefore they conclude this note with a strong expression of opinion that if the full measure of responsibility for Provincial Governments which they have recommended, is granted, and if it fails to attain to that standard of efficiency and impartiality which would justfy its continuation after fair trial the British Government will be forced on grounds of its responsibility to India and to humanity to resume again the control voluntarily delegated.

APPENDIX.

Memorandum by the Bengal Chamber of Commerce regarding the election of representatives of the Chamber on legislative bodies.

For many years the Chamber has returned representatives to the legislatures. The principle of the election of these representatives was conceded when the Morely-Minto scheme of reforms was introduced in 1910; prior to that time the

Chamber had recommended members for nomination by the Government. In regard to certain bodies other than the Legislative Councils the principle of election was in operation, but unfortunately the simple methods of election followed in respect of these bodies were not adopted for the Councils. A more complicated procedure was introduced, and this became still more complicated with the establishment of the Montagu-Chelmsford Councils ten years later. For an attempt was then made to bring the procedure for commerce and industry constituencies into line, more or less, with the procedure prescribed for general constituencies. This necessitated an Electoral Roll, and the question at once arose as to what names were to be entered on the Roll.

2. With one exception the members of the Chamber are firms, companies, or corporations, and it was agreed in 1920, by Government and the Chamber, that the provisions of the rules would be complied with if the names of the members, exclusive of aliens, were entered on the Roll. This arrangement lasted until 1924, but in the petition presented against the return of Mr. Byomkesh Chakrabarti to the Bengal Legislative Council as a representative of the Bengal National Chamber of Commerce the Commissioners took the view that only the names of individual persons, and not the names of firms, companies, or corporations as such, could be entered as electors on the Electoral Rolls of commerce and industry constituencies. The Chamber did not contest the decision of the Commissioners as to the legal interpretation of the rules as framed, and in July 1924 the Government of Bengal informed the Chamber that, in order to give effect to the decision, it was proposed to submit for the consideration of the Government of India certain modifications in the Electoral Rules, of which particulars were given. Meantime however, recognising that the position must be accepted for the time being, the Committee of the Chamber had already taken steps to prepare a revised Electoral Roll for the Chamber constituency of the Bengal Legislative Council; and this Roll was in due course completed by getting the various firms, companies and corporations each to nominate an individual connected with such firm, etc., for inclusion in the Electoral Roll. The Chamber's reason for taking the initiative in regard to the Bengal Council Roll was the doubt whether, in

the forthcoming session of the Council, the presence of the Chamber representatives in the Council might not be challenged on the ground that their election was invalid.

3. But the modifications suggested by the Government of Bengal, and referred to above, did not meet with the approval of the Chamber Committee, and they informed Government that they were not prepared to accept a system of election which necessitated an Electoral Roll giving the names of persons, that is to say, the names of partners in firms and directors of companies. They pointed out that such a Roll may be considered to be for all practical purposes impossible in the case of the Chamber, because of the frequent changes among the personnel of partners in firms and directors of companies. The Committee accordingly proposed that the alterations in the electoral rules should be such as to enable members of associations such as the Chamber to elect their representatives in their own way subject to the approval, by the Governor-in-Council, of their regulations.

4. The Chamber maintains that it was never the intention of the framers of the Reforms Scheme to prescribe, for constituencies such as the Chamber, such complicated regulations as were in fact introduced. Lord Southborough's Franchise Committee of 1918-19 was required to advise *inter alia* as to how representation could be adequately and effectively secured in the new Councils for special interests. In dealing with this part of their reference the Franchise Committee said in paragraph 23 of their report:—" We are satisfied that the method of representation through associations has worked well in the past and should be continued in the future. Where therefore we have found associations which have been proved to our satisfaction to be fully representative of the various interests concerned we recommend that election to the special seats provided by us for commerce and industry should be made by their members ..... We have recommended safeguards against the abuse of the method of election through associations by proposing that the regulations for elections should in each case be approved by the Governor-in-Council who will further have authority to modify the system of representation in order to meet any alteration in the position or constitution of the different

associations. The regulations should contain provisions for ensuring that all electors have a place of business within the province." It is clear from this extract that the Franchise Committee intended that the members of associations such as the Chamber should elect their representatives in their own way subject to the approval, by the Governor-in-Council, of their regulations.

5. Two examples may be quoted of the application of a simple system of election by the Chamber. The first of these is to be found in the Calcutta Municipal Act of 1899; the second in the Calcutta Improvement Act of 1911. Section 58 (1) of the Calcutta Municipal Act of 1899 provided for the appointment of Commissioners by the members of the Chamber in such manner as might be determined at a meeting of the Chamber to be convened in accordance with the provisions of rules made under Section 8 (3) of the Act. In exercise of the powers thus conferred the Government of Bengal framed the following rules which they published on the 9th July 1900:

1. When the term of office of any Municipal Commissioner appointed under Section 82, (*a*), (*b*) or (*c*) is about to expire or when a vacancy has occurred, or is about to occur, by reason of the death, resignation, removal or disqualification of any such Commissioner, the Chairman shall cause a notice to be addressed to the President of the Bengal Chamber of Commerce, the Master of the Calcutta Trades Association, or the Chairman of the Port Commissioner, as the case may be, stating the number of vacancies in which Commissioners are to be appointed, and fixing a date for submitting the return prescribed by Section 58 (2) of the Calcutta Municipal Act.

2. On receipt of the said notice, the President of the Bengal Chamber of Commerce, the Master of the Calcutta Trades Association, or the Chairman of the Port Commissioners shall respectively proceed to take steps in such manner as may from time to time be decided upon by the Chamber, the Trades Association or the Port Commissioners for the purpose of appointing Commissioners to fill the said vacancies.

6. In pursuance of these rules the members of the Chamber adopted the following resolution in special general meeting on the 7th August 1900:—

That until otherwise determined at any future meeting of the Chamber, the appointment of a Commissioner or Commissioners under Section 8 (2) of the Calcutta Municipal Act III (B.C.) of 1899 shall be made by a majority of votes of members of the Chamber. Such voter shall be given by voting cards to be issued by the Secretary on the

direction of the President and to be numbered and signed by the Secretary. No voting cards shall be received or used unless so numbered and signed. The voting cards shall be signed by the members voting and shall be returned to the Secretary within three days from the date on which the same shall be issued and no voting cards shall be used unless returned within that time. On the return of the voting cards to the Secretary, such cards shall be examined by two members of the Chamber who shall be appointed by the Committee as scrutineers. The scrutineers shall report the result of their examination of the voting cards to the Secretary and such report shall, as to appointment of any Commissioners, or Commissioner, be final and conclusive.

7. Section 4 (*a*) of the Calcutta Improvement Act 1911 provides that the Board of Trustees shall consist of eleven persons one of whom is to be a member of the Bengal Chamber of Commerce; and Section 7 (2) of the Act provides that this trustee shall be elected by the Chamber. In exercise of the powers conferred by Section 137 (1) of the Act the Government issued, on the 20th December 1911, the following rules governing the election :—

1. In these rules, " member of the Chamber " means a person who—

(*a*) is a permanent member of the Bengal Chamber of Commerce, or

(*b*) is entitled to exercise the rights and privileges of permanent membership of the said Chamber on behalf, and in the name, of any firm or joint stock company, or other corporation, and who has a place of residence in India.

2. (1) On or before such date as may be appointed by the local Government in this behalf, the Secretary to the Chamber (hereinafter referred to as the " Secretary ") shall, under the direction of the President, send to each member of the Chamber a voting card, which shall be numbered and signed by the Secretary.

(2) Any voting card which is not duly numbered and signed by the Secretary shall be invalid.

3. (1) Each member of the Chamber shall have one vote only.

(2) Every member desirous of voting at the election shall record his vote on his voting card and sign it, and shall return the card to the Secretary within seven days from the date on which it was issued.

(3) Any voting card which is not returned to the Secretary within the said period of seven days shall be rejected.

4. On the return of the voting cards to the Secretary they shall be examined by two members of the Chamber, who shall be appointed by the Committee of the Chamber to act as scrutineers.

5. (1) The scrutineers shall report the result of their examination of the voting cards to the Secretary.

(2) The candidate who has obtained a majority of votes shall be deemed to be elected, and the report of the scrutineers shall be conclusive evidence of his election.

(3) If the voting has resulted in a tie between two or more candidates lots shall be drawn, in the presence of the scrutineers and in such manner as the President of the Chamber may prescribe, to determine which candidate shall be deemed to be elected.

8. In the case of the Corporation of Calcutta the method of election as defined above was in operation from 1900 until the Municipal Act of 1923 came into force. It was a simple, direct and practical method, and it was never known to create even the smallest difficulty. The similar system which was made applicable to the Calcutta Improvement Trust has also worked most satisfactorily since 1911. It may be explained that the procedure which is now in force with regard to the election of representatives to the Corporation of Calcutta requires an Electoral Roll, but the Roll consists of the names of members of the Chamber, that is to say, of firms, companies, etc., and not of the names of individuals. This arrangement is of course very much more satisfactory than is an Electoral Roll of individuals, because it has not the result, as the "individual" Roll has in the case of an electorate like the Chamber, that in a short time after the Roll has been completed a considerable number of those whose names appear on it will be found to be absent from India on leave. A point of importance is not only the possible loss of a vote in the election of a representative but—as has been found again and again in practice—the omission of the name of a person willing to come forward as a candidate for election but unable to do so because his name does not appear on the Electoral Roll.

9. The Chamber has been in correspondence with the Government of Bengal on the subject for some time past. They have suggested that the rules should be so amended as to enable the Chamber to elect its representatives on a simpler system. And they are glad to say that the Government of Bengal have expressed their willingness to recommend the amendment of the rules in this sense. The Chamber put forward certain definite amendments as framed by Counsel, and these were largely adopted by the local Government and,

the Chamber understands, submitted to the Government of India. It is unnecessary to refer in detail to the changes proposed but it is sufficient to say that a modification of the rules on the basis of the suggestions would eliminate the Electoral Roll altogether and introduce a simpler system of election similar to that prescribed by the Calcutta Municipal Act of 1899 and the Calcutta Improvement Act of 1911, which is referred to above in paragraph 5.

THE MESTON SETTLEMENT.

Memorandum submitted by the Bombay Chamber of Commerce to the Indian Statutory Commission in connection with the revision of the Meston Settlement.

The Committee of the Bombay Chamber of Commerce desire to avail themselves of the invitation issued by the Statutory Commission and to submit a memorandum on the subject of 6 (*c*) of the Appendix to the invitation to submit memoranda. In pursuance of the last paragraph of that invitation it is necessary to preface their remarks with a brief statement of the nature, extent and membership of the Chamber. The Bombay Chamber was founded in 1836 and one of its principal objects is to promote the trade, commerce and manufactures of India, and in particular the trade, commerce and manufactures of the Bombay Presidency. At the present time it consists of 161 Chamber Members, 6 Associate Members and one Honorary Member and includes the leading European commercial firms in Bombay, some of the more important Indian firms and a few Japanese concerns. Besides mercantile firms its membership includes banking, insurance and railway interests.

2. The Meston Settlement is the economic counterpart of the Government of India Act. The Meston Committee itself recognized that it was reached from political and not primarily from financial motives and that it originated in the desire to secure a greater measure of devolution in the Provinces and in the endeavour to draw for this purpose a defensible line of financial partition between local Governments and the Government of India. The Meston Committee allotted Customs, Income-tax and Excise on salt, cotton

goods and petroleum to the Imperial Government leaving Land Revenue and Irrigation, Excises on liquor and drugs and General Stamps to the Provinces. The separation between Central and Provincial finances, which might normally have been expected to benefit each party to the bargain occurred at a time when both the Central and Local Administrations were suffering from a period of financial distress. Consequently the hope that the resources of the Provinces, increased as the result of the new financial settlement, would enable them to find money for large schemes of economic and social progress has not been realized and the working of the Reforms has been seriously handicapped.

3. The position of Bombay has been particularly unfortunate and the Government of Bombay, supported by all classes and communities in the Presidency with a unanimity otherwise unknown, has not ceased since 1918 to protest vigorously against a system of finance which was first suggested in the Montagu-Chelmsford Report, accepted by the Meston Committee and endorsed by the Joint Committee of the Houses of Lords and Commons.

4. The Bombay case against the Meston Settlement is based on two distinct grounds; firstly, that the distribution of surplus revenues assigned to the provinces of India over and above the Provincial revenue existing at the time of the Reforms was determined in a haphazard manner and bore no relation to the needs of the Provinces, to the total taxation derived from those Provinces and to the resources then available to those Provinces; and secondly, that this haphazard distribution was founded upon the application of federal principles of finance which have not been adopted in any other federal Government in the world. It has been urged by the Government of Bombay that the Settlement should be revised for the following reasons:—

(1) because it has broken down in practice as evidenced by the amendments which have had to be introduced in the Devolution Rules;

(2) because the premises on which the settlement was founded can be demonstrated to be erroneous;

(3) because the anticipations of the Meston Committee have been completely falsified by events.

5. The arguments against the Meston Settlement were succinctly summarized by Mr. Grantham in his speech at the Annual General Meeting of the Chamber in 1925 and it may be convenient to reproduce an extract here :—

" 1. The settlement is an arbitrary division of revenue between the Central Government and the provinces, giving vastly increased spending powers to certain provinces, and as a settlement is inequitable.

2. The contribution system devised was never intended to remedy any inequity in the original settlement, but only to ensure that the chief beneficiaries should help to balance the central budget over the transition period, that is to say, until such time as they could make full use of those increased spending powers, and the Central Government could do without the provincial contributions.

3. The increased spending power of Bombay was based on totally incorrect data and Bombay's contribution is therefore obviously unfair.

4. When making the settlement no consideration was given to the comparative taxation existent in each province, nor to the comparative spending powers of each province, before the settlement.

5. In making income-tax a central source of revenue we, an industrial province, were denied a share in the proceeds of our main-form of industry, income-tax forming, as it does, a very heavy percentage of the total taxation of this Presidency.

6. From the Bombay point of view the inequity lies not in the system of contribution and remission but in the original settlement so that while the only real remedy is a redistribution of revenues —and until that is done we must protest against the reduction in any other province's contribution—we feel very strongly that if a respite is to be given to any other province, as has been done to Bengal we have at least as good a claim, and in our opinion a better claim, to such a respite."

6. It will be necessary to develop briefly these main counts in Bombay's indictment of the Meston Settlement. The table below shows the additional revenue awarded to each Province together with the percentage increase, while in the

last column the contributions of the 5 major Provinces to Central revenues are shown :—

	Lakhs.	Over normal revenue.	Contribution fixed at
Madras got increased revenue of	580*	66%	350
U. P. „ „ ..	400	51%	240
Punjab „ „ ..	290	50%	175
Burmah „ „ ..	250	41%	..
Bengal „ „ ..	104	14%	63
Bombay „ „ ..	92	9%	56
C. P. „ „ ..	52	15%	..
Behar & Orissa „ ..	51	15%	..
Assam „ „ ..	42	27%	..

7. It will be seen that out of an additional net increase of 18½ crores 15 crores were allotted to four provinces, *viz.*, Madras, United Provinces, Punjab and Burma and 3½ crores went to the remaining five provinces which included Bengal and Bombay, so that while Madras, United Provinces and Punjab received windfalls of 66 per cent.,51 per cent. and 50 per cent. respectively, over and above their former revenues, Bengal and Bombay received increases of 14 per cent. and 9 per cent. respectively.

8. In regard to the theoretical basis of the Meston Settlement, it is contended that the origin of all the subsequent trouble is to be found in the academic insistence by the framers of the Montagu-Chelmsford Report on the theory of complete separation of the resources of the Central and Provincial Governments. In no country in the world in the history of federal and provincial finance has it been found possible to achieve a clean cut between provincial and central revenues. Wherever complete separation has been aimed at as in India, it is found that subsidies or contributions are required.

9. Bombay's main grievance against the Meston Settlement, which has been loudly voiced from the beginning, is that under it the Government of India took over all the grow-

*These figures and any others contained in this memorandum and in the Appendix can be substantiated by a reference to Government publications.

ing heads of revenues, more particularly income-tax, and gave the Presidency all the growing heads of expenditure. As Sir Basil Blackett has said, the kernel of the complaint of Bombay and Bengal is that their revenues are not sufficiently elastic. The Meston Committee rejected the claim of Bombay to a share of the income-tax on the ground that they "do not apprehend that the richer provinces, such as Bombay, will be seriously handicapped in the administration of their own finances"; and they appended "some figures which indicate that several of the provinces, and Bombay in particular, may look for reasonable elasticity which will in most cases be encouraged by judicious capital outlay." In these figures they compared the revenue under the proposed individual heads of the year 1912-13 with the year 1920-21 and found that in these eight years Bombay had increased—

its Excise Revenue	by 102	per cent.
its General Stamps	by 119	,,
its Land Revenue	by 32	,,
and		
all Provincial revenue	by 52	,,

whereas the increase in other provinces varied from 11 to 35 per cent. It was thus on an assumed annual increase of $12\frac{1}{2}$ per cent. in Excise, 15 per cent. in General Stamps, and 4 per cent. in Land Revenue that they based their conclusion, that Bombay in particular may "look for reasonable elasticity in their revenues apart from income-tax."

10. The four statements A, B, C and D contained in the Appendix to this Memorandum show the extent to which the actual realizations have fallen short of the anticipations of the Meston Committee. The figure up to the end of 1927-28 is Rs. 20.8 crores. Figures for 1926-27 can be taken as final, those for 1927-28 are the revised estimates, while those for 1928-29 are budget figures. These figures and any others contained in this Memorandum and in the Appendix can be substantiated by a reference to Government publications.

The selection of two single years as the basis of important conclusions vitiated the whole argument. The datum line selected was a year of famine when the land revenue had

fallen by a crore and a half. Hence the erroneous conclusion that land reveue would go on expanding at the rate of 4 per cent. per annum. In the case of excise the period considered by the Committee included an important change of system from fixed fees to auctions which led to a sudden large increase of revenue which could not possibly be repeated. The Committee's expectations regarding stamps were equally erroneous as they were based upon the boom years following the war. As a result of their erroneous premises the Meston estimates of the expansion of the Bombay provincial revenues were utterly wide of the mark.

11. The Meston Committee refer to the high scales of expenditure in Bombay. The statements marked E and F in the Appendix give the expenditure in Administrative Departments in the five major provinces for the last two years available. The figures for Bombay are high but they do not compare unfavourably with those of Madras. It must be remembered that industrial expansion and the growth of a wealthy class involve the maintenance of expensive administrative services for education, medical relief, sanitation, police, housing, urban development, etc. Factory inspectors and a labour bureau have to be maintained in connection with industries which finance the Government of India and not the local Government. The wealthy classes which contribute handsomely to the Imperial Government and are its main prop in its Indian loan operations are, from the revenue point of view, untouchable classes for the Bombay Government. The needs of the local administration, which are clamant, have to be met from land revenue which is not merely inelastic but liable to the vicissitudes of famine, from the profits of an unpopular trade in alcohol and from the receipts from stamps and a few minor heads where the prospects of expansion are trifling. It is not reasonable to expect the poor cultivators of the Presidency to contribute a large portion of the funds required for the education of the industrial artisan classes, for the medical relief of those classes and for the maintenance of law and order amongst the mixed populations of the large industrial cities.

12. Some indication of the amount of revenue contributed by the two industrial provinces to the Central revenues

compared with an agricultural province like Madras is afforded by the collections of Income-tax for the year 1925-26 (the latest account year for which figures are available) :—

	Income-tax and Super-tax receipts in 1925-26 (Lakhs of Rs.)	Rs. per head of population.
Bombay	350.5	1.8
Bengal	593.6	1.3
Madras	141.4	0.3

Again, as regards provincial taxation, Bombay taxes itself more highly than other provinces. Provincial taxation per head of population in 1925-26 was as follows :—

Bombay	Rs. 6.1
Bengal	„ 1.9
Madras	„ 2.9
Burma	„ 5.8

Despite the high rate of taxation for the past three years Bombay has been living on its accumulated balances and a deficit is anticipated for the current year. The financial position of this province compared with that of the other major provinces is shown in the statement marked G.

13. Devolution Rule 15 was introduced in order to alleviate some of the defects of the Meston Settlement by granting to the Provinces sone share in the growth of revenue from taxation on incomes so far as that growth was attributable to an increase in the amount of income assessed. It took as a datum line the exceptional boom year of 1920-21 and has notoriously failed in its working. In the result Bombay has received no share in income-tax since the year 1922-23 when it merely received Rs. 3 lakhs.

14. The Indian Taxation Enquiry Committee were specifically instructed that it was not within their province to revise the Meston Settlement and they therefore made no concrete proposals in that behalf, but they clearly realized that Devolution Rule 15 had conspicuously failed to alleviate the inequalities of the Settlement and their lucid examination of the subject deserves close study. The Taxation

Enquiry Committee were instructed to indicate the theoretically correct distribution of taxes between Imperial and Provincial and to advise on the operation of Devolution Rule 15. In regard to the latter they found that it had failed in its object and had resulted in giving bonuses to individual provinces on a haphazard basis. They rejected the suggestion that the rule should be amended by adopting a different datum line because they considered that the whole system of dividing income-tax on the basis of a datum line was unsound. They pointed out that income-tax in the commercial provinces depends largely on the main industries, in Bombay on cotton, in Bengal on jute, in Assam on tea and in Bihar and Orissa on coal and minerals, that the periods of prosperity and depression of these do not necessarily synchronize, and that any datum line common to all provinces would consequently give disproportionate results as between the industrial provinces themselves.

15. The Taxation Enquiry Committee examined the possible methods of dividing income-tax and they reached the conclusion that the most satisfactory means of determining the share of the different provinces was to make over the proceeds of a basic rate on personal incomes graduated proportionately to the general rate, to which should be added a small proportion of the receipts from the corporation profits tax (if any).

16. In regard to the question of the theoretically correct distribution of taxes between central and provincial, the Committee recommended, apart from a transfer to the provinces of a share of the income-tax, the transfer of non-judicial stamps and the excise duty on country-made foreign liquors, and possibly the revenue now derived from excise opium, to the Central Government. The Chamber's experience goes to confirm the wisdom of these recommendations. In 1926 the Chamber had occasion to refer to the present unsatisfactory system of taxing liquor which resulted in unhealthy competition between Central and Provincial Governments. They said then that the ideal solution of the difficulty would doubtless be to credit all duty on foreign liquor, whether country made or imported, to the Central head but that excise being a transferred subject they presumed it was outside the

range of practical politics until the Reforms came up for revision when equilibrium could be established by the transfer to the Provinces of a compensating source of revenue. Another argument in favour of removing excise on liquors from the Provincial sphere is to be found in the fact that the Bombay Government have accepted total prohibition as the ultimate goal of their excise policy. The net loss, including the cost of extra preventive staff, which the achievement of this goal would involve has been estimated by an authoritative body at Rs. 6 crores, or nearly half Bombay's present annual revenue. Prohibition would seem to be impossible of realization for some time and Government have recently issued a notification recognizing that the path is beset with difficulties which for the present are insuperable and resigning themselves to a policy of cautious rationing. Apart from the financial aspect prohibition could hardly be made effective in one province alone if the others refused to come into line and the present would therefore seem a favourable opportunity for transferring excise to the Central Government who would be in a better position to direct the general lines of advance, as demanded by public opinion, towards a reduction of the liquor and drug traffic.

17. The Taxation Committee emphasized the desirability of re-transferring stamp duties to the Central Government; an instance of the inconvenience of the present system recently came to notice. The imposition of a tax on patent medicines was one of the recommendations of the Taxation Committee and, inspired doubtless by a laudable desire to assist stricken provincial revenues, the Government of India ruled that this should be levied as a provincial tax. The Government of Bombay appointed a Committee to examine the practicability of levying the tax and the ways and means of collecting it. The Committee's deliberations have not proceeded very far but it is understood that they have served mainly to emphasize the difficulties in the way of imposing such taxation provincially since it is obvious that the tax will be largely evaded by smuggling unless it is an all-India one; and it is not improbable that what has proved in other countries a lucrative source of revenue will have to be abandoned because stamps are at present credited to the Provincial instead of the Central head.

18. The Financial Relations Committee expressed a doubt whether it would be possible permanently to exclude local Governments from some form of direct taxation upon the industrial and commercial earnings of their people. But they were obsessed by the bogeys of divided heads and doles which had wrought evil in the past and they were bent on a clean cut. The system they devised has broken down in practice. The Reforms Enquiry Committee reported that practically every Provincial Government had entered a protest against the Meston Settlement and had expressed the opinion that it should be revised as soon as a favourable opportunity occurred.

19. If the Provinces were given a reasonable share of income-tax, as a right not as a dole, they would be in a position to forgo the unsuitable sources of excise and stamps, their revenues would acquire the necessary resilience to enable them to devote themselves to the great nation-building schemes of which there is such urgent need and they would not be forced to resort to expedients for raising revenue such as the entertainments tax which belongs more properly to the Municipal sphere. At the same time the Municipalities, relieved of the encroachments of the Provincial Government would not be driven to such noxious and uneconomic devices as non-refundable terminal tax.

20. As already stated, it was not within the Taxation Committee's functions to suggest a detailed revision of the settlement between the Government of India and the Provinces and they left the application of the principles suggested by them to some other body. Those principles appear to be conceived on sound lines; the success of the labours of the Statutory Commission will depend very largely on their ability to evolve therefrom a practical scheme of financial relations between the Central and Provincial Governments.

21. In conclusion, the Committee desire to emphasize most strongly that while the Meston Settlement gave Land Revenue *to* the Provinces, it took Income-tax *from* the Provinces, and yet treated the resulting surplus revenue in the agricultural provinces as if it were the provinces' own revenue.

It is contended that Income-tax is the industrial counterpart of Land Revenue. In asking for a share in Income-tax receipts Bombay does not ask so much for immediate financial advantage as to be assured of a source of revenue which can be trusted to expand steadily in proportion to the constantly increasing cost of the administration.

22. The Committee would have liked to have summarized for each province the taxation imposed within each province and to have shown the proportion of the total taxation which goes to the Central Government and the proportion retained for Provincial purposes. The Committee would have liked to have done this because it is felt that the proportions as between different provinces would prove to be most uneven. But it is realized that this is a complicated matter and one which will be better undertaken by a tribunal unconnected with any particular province.

23. Income-tax may be taken as illustrative of the complication. The collections in a province do not represent only the tax on the income of the province in which it is collected but on income earned in other parts of India. Certain taxes may be considered on the border line, that is, it may be doubtful whether they should be classed as provincial taxation or not.

24. Now that the revenues of the Central Government are sufficient to meet the expenditure of the Central Government without requiring any contributions from the Provinces, the Committee consider it may be possible for financial experts so to adjust the Central Revenues as to enable industrial provinces to get a reasonable share of their Income-tax Revenue. If, however, the Central Revenues so adjusted prove insufficient the Committee are of opinion that the question of extending Probate Duties should be taken in hand as recommended by the Taxation Enquiry Committee (paras. 352 *et seq.*). The Chamber has repeatedly urged the desirability of introducing into India duties on inheritance and expressed approval of the recommendations of the Taxation Enquiry Committee in this behalf, with the proviso that the scale suggested might with advantage be steepened. The

Committee considers that death duties should be centrally administered and should be a Central source of revenue. This is in accord with their recommendation in paras 16 and 17 *supra* that General Stamps should be centralized. It is submitted that in the adoption of these suggestions lies a practical solution of the problem of compensating Central revenues for reduced receipts from Income-tax.

APPENDIX.

STATEMENT A.

LAND REVENUE.

(Lakhs of Rupees.)

Meston Committee's figures for 1912-13=489 lakhs. Annual increase expected according to them=4 per cent. or 20 lakhs.

	Meston Committee's Estimate.	Actuals.	Excess of Estimate over Actuals.
1921-22	665	583	82
1922-23	685	611	74
1923-24	705	562	143
1924-25	725	569	156
1925-26	745	583	162
1926-27	765	516	249
1927-28	785	599	186
1928-29	805	593	212

STATEMENT B.

EXCISE.

(Lakhs of Rupees.)

Meston Committee's figure for 1912-13=212 lakhs. Annual increase expected=13 per cent. approximately or 27 lakhs per annum.

——	Meston Committee's Estimate.	Actuals.	Excess of Estimate over Actuals.
1921-22	455	343	112
1922-23	482	423	59
1923-24	509	438	74
1924-25	536	443	93
1925-26	563	415	148
1926-27	590	409	181
1927-28	617	386	231
1928-29	644	391	253

STATEMENT C.

GENERAL STAMPS.

(Lakhs of Rupees.)

Meston Committee's figure for 1912-13=39 lakhs. Annual increase expected=15 per cent. or 6 lakhs per annum.

——	Meston Committee's Estimate.	Actuals.	Excess of Estimate over Actuals.
1921-22	93	84	9
1922-23	99	95	4
1923-24	105	91	14
1924-25	111	98	13
1925-26	117	97	20
1926-27	123	88	35
1927-28	129	94	35
1928-29	135	90	45

STATEMENT D.

(Lakhs of Rupees.)

Loss under	1921-22.	1922-23.	1923-24.	1924-25.	1925-26.	1926-27.	1927-28.	1928-29.
Land Revenue	82	74	143	156	162	249	186	212
Excise ..	112	59	74	93	148	181	231	253
G. Stamps	9	4	14	13	20	35	35	45
Total ..	203	137	231	262	330	465	452	510

Total deficit for the years 1921-22 to 1927-28=20,80 lakhs.

1928-29 figures are omitted from the total as being only estimates.

STATEMENT E.

EXPENDITURE IN ADMINISTRATIVE DEPARTMENTS IN 1926-27.

(Lakhs of Rupees.)

——	Madras.	Bombay.	Bengal.	U.P.	Punjab.
General Administration	230·0	222·9	123·7	133·7	107·4
Administration of Justice	95·5	74·0	111·5	74·7	52·4
Jails and Convict Settlements ..	28·0	24·7	32·6	37·5	34·0
Police	187·3	167·1	190·4	164·2	108·3
Education	198·7	199·6	137·3	187·1	144·0
Medical	65·8	49·9	59·1	32·8	40·3
Public Health ..	30·9	20·0	34·0	22·2	22·6
Agriculture	32·5	26·9	22·1	30·3	45·4
Industries	18·0	0·9	12·3	11·5	6·6

N.B.—These figures refer to administrative services only and do not include such important items of provincial expenditure as Land Revenue, Excise, Forests, Irrigation, Debt Services, Civil Works, Superannuation and Pensions, etc.

STATEMENT F.

EXPENDITURE IN ADMINISTRATIVE DEPARTMENTS IN 1925-26.

(Lakhs of Rupees.)

——	Madras.	Bombay.	Bengal.	U.P.	Punjab.
General Administration	219·4	223·1	113·8	130·1	98·2
Administration of Justice	93·7	71·9	107·6	70·5	50·3
Jails and Convict Settlements ..	29·7	25·2	30·9	34·9	31·9
Police	183·0	168·4	178·3	162·0	104·6
Education	185·6	195·2	131·3	184·4	140·0
Medical	56·1	46·7	55·9	28·9	33·0
Public Health ..	32·3	24·3	23·7	44·6	15·7
Agriculture	28·9	26·6	19·4	26·6	36·6
Industries	15.0	0.7	11.0	10.7	7.0

N.B.—These figures refer to administrative services only and do not include such important items of provincial expenditure as Land Revenue, Excise, Forests, Irrigation, Debt Services, Civil Works, Superannuation and Pension, etc.

STATEMENT G.

(Lakhs of Rupees.)

——	1925-26.			1926-27.		
	Revenue.	Expenditure.	Surplus (+) or deficit (—)	Revenue.	Expenditure.	Surplus (+) or deficit (—)
Madras	1,693	1,595	+ 98	1,684	1,582	+ 102
Bombay	1,559	1,650	— 91	1,486	1,652	— 166
Bengal..	1,070	1,031	+ 39	1,050	1,071	— 21
U. P.	1,271	1,301	— 30	1,290	1,285	+ 5
Punjab	1,266	1,108	+ 158	1,171	1,232	— 61

STATEMENT G—*contd.*

	1927-28 (Revised).			1928-29 (Budget.)		
	Revenue.	Expenditure.	Surplus (+) or deficit (—)	Revenue.	Expenditure.	Surplus (+) or deficit (—)
Madras	1,676	1,558	+ 118	1,697	1,706	— 9
Bombay	1,553	1,599	— 46	1,574	1,650	— 76
Bengal..	1,078	1,103	— 25	1,094	1,120	— 26
U. P.	1,283	1,171	+ 112	1,247	1,244	+ 3
Punjab	1,242	1,207	+ 35	1,273	1,303	— 30

Note.—The Bombay figures are inclusive of Development Department transactions.

ENDORSEMENTS ON DEMAND DRAFTS BY BANKS.

Letter No. D/423A dated the 15th February 1928 from the Government of India, Finance Department, to the Associated Chambers of Commerce of India and Ceylon, Calcutta.

I am directed to invite a reference to letter No. 682 A.C., dated the 11th December 1926, from the Associated Chambers of Commerce of India and Ceylon, on the subject of legislation to afford to Banks in India the same measure of protection as the law in England affords to bankers in England in the matter of endorsements which are afterwards found to be forged or without security.

2. The Government of India have again given the matter their careful consideration, but they have come to the conclusion that on the merits it cannot be said that the speeches in support of the resolution adopted by the Associated Chambers at their eighth annual general meeting furnish sufficient ground for reconsideration of the decision previously arrived at, namely, that legislation should not be undertaken until it has been demonstrated by a test case or otherwise that the law in India as it at present stands does not afford the protection which is *ex hypothesi* desirable.

Letter No. 981—1928, *dated the* 21*st March* 1928, *from the Bengal Chamber of Commerce to the Associated Chambers of Commerce of India and Ceylon.*

I am directed to acknowledge the receipt of your Circular No. 11-A.C., dated the 5th March, incorporating a copy of a letter, dated 15th February received by you from the Government of India, Finance Department, on the subject of the proposal that legislation should be undertaken to afford to bankers in India the same measure of protection as the law in England affords to bankers in that country in the matter of endorsements on demand drafts drawn by one branch of a bank upon another branch of the same bank. The Government of India state that they have come to conclusion that the speeches in support of the proposal which were made at the annual meeting of the Association in December 1926 do not furnish sufficient ground for reconsideration of the decision previously arrived at, namely, that legislation should not be undertaken until it has been demonstrated by a test case or otherwise that the law in India as it at present stands does not afford the protection which is *ex hypothesi* desirable.

2. The Committee have again considered the question, in consultation with the Finance Sub-Committee of the Chamber. They regard the Government of India's answer as most disappointing, and they consider that the matter should not be allowed to rest here. The Hon'ble Sir Basil Blackett, when speaking at the meeting of the Associated Chambers in December 1926, remarked that there seemed to be no difference of opinion as to the desirability of full protection being afforded but that there did seem to be a difference of opinion among the legal fraternity as to the exact position. He explained that the Government of India were advised that it was at least extremely probable that the law was already exactly what was being asked for, and he added that Government would be perfectly willing to put the law right if it was wrong.

3. The Chamber considers that in a matter such as this the Government of India assume an untenable position when they argue that before undertaking an amendment of the law they are justified in waiting until the opinion of their

advisers has been proved to be wrong. The mere fact that that opinion is at variance with the opinion of the Bombay Chamber's advisers is in itself sufficient to show the need there is for amending the law and clarifying an uncertain position; for it is surely as much the duty of Government to make the law clear where it is not clear as it is their duty to rectify the law where it has been definitely found, by decisions in the courts, to be unjust. It is admitted that the banks are entitled to the protection they have asked, and this being so the position should not be permitted to remain as it is if there is the slightest doubt as to whether, under the law as it stands, they actually enjoy that protection. The fact that the Government of India have taken so long to consider the question—the resolution was adopted in December 1926, and their decision is communicated only in February 1928—this fact suggests that some difficulty has been experienced by them in arriving at a decision, and that the position is, even from their point of view, not free from doubt.

4. There is a further point which is, it seems to the Chamber of considerable importance. As has been shown, there is a definite difference of opinion between two sets of advisers as to what the present position of the law is. This being so, it is by no means improbable that the different High Courts would hold opposite views and give conflicting decision in cases coming before them and involving this, and no other, issue. It is, the Committee feel, the duty of the Government of India to take such measures as may be within their power to obviate such a position by amending the law now.

Letter No 60-A.C. dated Calcutta, 3rd August 1928, *from the Associated Chambers of Commerce of India and Ceylon. to All Members of the Association.*

I am directed to refer to my Circular No. 19-A. C., dated 4th April last on the above subject. It will be remembered that the circular invited an expression of opinion on a suggestion that the Association should again address the Government of India pressing for legislation to clarify a position which, the Association contends, is not at present clear. Replying to the circular, the Bombay Chamber suggested that any

such representation to Government would be greatly strengthened if the opinion of two eminent Counsel were obtained, and they further suggested that the Exchange Banks might be asked to combine with the Association in the matter.

2. The President thought that this was a suggestion which might be adopted with advantage and accordingly, after ascertaining that the Exchange Banks would like to co-operate with the Association, he had a case submitted to Mr. N. N. Sircar and Mr. L. P. E. Pugh, these Counsel being recommended by the Solicitors for their wide experience of commercial law. On the suggestion of the Solicitors, Counsel were asked to give their opinions independently, and not in consultation. The opinions have now been obtained, and copies of them are attached hereto. It seems to the President that these entirely justify the Association approaching the Government of India again in the matter, and there is attached hereto the draft of a letter to Government on the subject.

3. The President will be glad if you will kindly let me know as soon as convenient whether your Chamber approves of the terms of the draft letter to Government.

Opinion by Mr. N. N. Sircar.

The definition of a Bill of Exchange as given in section 5 of the Negotiable Instruments Act is different from that given in section 3 of the Bills of Exchange Act.

Under the English law a draft drawn by a branch on another branch of the same bank is not a bill, because the drawer and the drawee are in law the same person. Therefore such a draft is not within the protection of the Bill of Exchange Act, section 60.

Lord Lindley has held that a bank, which is both drawer and drawee of such an instrument, is not entitled to treat it as a Bill of Exchange as defined in section 3 of the English Act.

Capital & Counties Bank v. *Gordon*, 1903 A. C. 240 at page 250.

Of course under the English Bills of Exchange Act, inasmuch as such a draft is not a bill, it cannot be treated as a cheque.

Halsbury Vol. 1, p. 612.

The definition given in section 5 of the Negotiable Instruments Act is substantially different and it seems that such a draft may be held to be a Bill of Exchange under the Indian law. The Indian definition does not in terms insist that the drawer and the drawee should be two distinct persons, as the English section demands.

See 15 Bom. 267.

This point was raised before the Special Bench of the Calcutta High Court on a reference from the Board of Revenue, but this question has not been finally settled so far as we can make out from the report of the judgment of the Special Bench in the "Statesman" of the 13th of June 1928.

Section 85 of the Negotiable Instruments Act protects bankers in respect of forged indorsements on cheques. A cheque is only a Bill of Exchange drawn on the banker payable on demand (section 6). Therefore in case of a forged indorsement on a demand draft, a banker seems *prima facie* to be protected by section 85 of the Negotiable Instruments Act, inasmuch as it comes within the definition of cheque as specified in that Act.

Section 85 of the Negotiable Instruments Act is different from section 60 of the Bills of Exchange Act and the difference in the conception of a Bill of Exchange created by the two definitions may lead to different results and consequently seems to make inapplicable the observations of Lord Lindley to Indian conditions.

The real difficulty has been created by a judgment of the Bombay High Court reported in I. L. R. 15 Bom. 267. There the court has held that such a demand draft as is under discussion, is an ambiguous document within section 17 of the Negotiable Instruments Act and the holder has an option to treat such an instrument as a promissory note and thus to take it out of the protection afforded by section 85 of the Negotiable Instruments Act.

With great respect such a draft does not seem to come within the scope of section 17 of the Negotiable Instruments Act. Still so long as that judgment stands, a banker is not fully protected. Sargent. J. who decided the case in 15 Bom. has a very great reputation as an eminent Judge and the existence of the judgment cannot be safely ignored.

The reason is shortly as follows :—

Although such a draft may be covered by section 85 of the Negotiable Instruments Act, still the protection may be rendered illusory by the election of the payee who to suit his own ends may treat it as a promissory note.

A banker is not therefore fully safeguarded so long as the decision in 15 Bom. stands and such a draft, judically held to be an ambiguous one, will induce the party concerned to invoke the assistance afforded to him under the option given by section 17 of the Negotiable Instruments Act.

In those premises a short amendment of the Negotiable Instruments Act is advisable on the lines of section 19 of the English Stamp Act, 1853. The new section may be numbered as section 85A. In any event it should be placed after section 17 of the same Act.

A draft of the new section is given below :—

> Nothwithstanding anything hereinbefore contained, when any draft or order is drawn upon a banker for a sum of money payable to order on demand, and on presentation for payment, purports to be indorsed by the person to whom the sum is payable, and the bank pays the same, it shall not be incumbent on the banker to show that the indorsement of the payee or any subsequent indorsement was made by or under the authority of the person whose indorsement it purports to be, and the banker shall not incur any liability although such indorsement has been forged or made without any authority.

Opinion by Mr. L. P. E. Pugh.

I am asked to advise whether the law in India affords the same protection as the law in England to bankers who pay

bank drafts on forged or irregular endorsements or to put it in another way, whether there is an obligation upon bankers paying demand drafts drawn on them by their branches or *vice versa* to satisfy themselves that endorsements thereon are actually made by or on behalf of the payee, under penalty of being responsible for the amount in case of irregularity.

Under English Law the banker is protected in the case of demand drafts by section 19 of the Stamp Act, 1853, (16 and 17 Vict, C. 59). I set out the terms of that section.

> Provided always, that any draft or order drawn upon a banker for a sum of money payable to order on demand which shall when presented for payment purport to be endorsed by the person to whom the same shall be drawn payable, shall be a sufficient authority to such a banker to pay the amount of such draft or order to the bearer thereof, and it shall not be incumbent on such banker to prove that such endorsement or any subsequent endorsement was made by or under the direction or authority of the person to whom the said draft or order was or is made payable either by the drawer or any endorser thereof.

It was held in the *Capital and Counties Bank* v. *Gordon* 1903 A. C. 240 that a draft drawn by one branch on another is not a Bill of Exchange or a cheque, but that it is protected by this section as a draft drawn on a banker.

With regard to order bills payable on demand, the English banker is afforded the same protection by section 60 of the Bills of Exchange Act which is as follows :—

> When a bill payable to order on demand is drawn on a banker and the banker on whom it is drawn pays the bill in good faith and in the ordinary course of business it is not incumbent on the banker to show that the endorsement of the payee or any subsequent endoresment was made by or under the authority of the person whose endorsement it purports to be and the banker is deemed to have paid the bill in due course although such endorsement has been forged or made without authority.

The Indian banker on the other hand has to rely for the whole of his protection on section 85 of the Negotiable Instruments Act. This section is as follows :—

> When a cheque payable to order purports to be endorsed by or on behalf of the payee, the drawer is discharged by payment in due course."

It has been suggested that by reason of the definitions in the Indian Act of "bill of exchange" and "cheque" the law may be wider than the English Law and affords the banker protection without the aid of any section equivalent to section 19 of the Stamp Act. The English definitions are as follows :—

> Section 73.—A cheque is a bill of exchange drawn on a banker payable on demand.
>
> Section 3.—A bill of exchange is an unconditional order in writing addressed by one person to another signed by the person giving it requiring the person to whom it is addressed to pay on demand or at a fixed or determinable future time a sum certain in money to or to the order of a specified person or to bearer.

The Indian definitions are :—

> Section 6.—A cheque is a bill of exchange drawn on a specified banker, and not expressed to be payable otherwise than on demand.
>
> Section 6.—A bill of exchange is an instrument in writing containing an unconditional order signed by the maker directing a certain person to pay a certain sum of money only to or to the order of a certain person or to the bearer of the instrument.
>
> There is no definition of maker.

The difference between the definitions is therefore that the Indian Act speaks of an order signed by the maker directing a certain person while the English Act speaks of an order addressed by one person to another. As a bank and its branches form one legal person it follows that the drafts under consideration are not addressed by one person to another

person. In India, however, it does not speak of another person; the maker gives a direction to a certain person. There is nothing to shew that the certain person may not be a branch of the same bank or itself.

The decision in the *Capital and Counties Bank* v. *Gordon* 1903 A. C. 540 turns on the definition of a bill of exchange as an order addressed by one person to another, but the decision appears not to have been accepted by Bailhache J. in *Ross* v. *London County and Westminster and Parrs Bank, Ltd.*, 19191 K. B. 678 who held that a banker's draft is a cheque. The *Capital and Counties Bank* v. *Gordon* was not cited in argument but as Sir John Simon appeared on one side and Mr. Douglas Hogg, now Lord Hailsham, on the other the point could hardly have been overlooked.

In K. B. 15 Bombay 267 Sergeant C.J., held that in case of a banker's draft the payment under a forged endorsement is protected by section 85 and in effect that such a draft is a cheque. On this case fortified by Bailhache J.'s decision and the different wording of the Negotiable Instruments Act from the Bills of Exchange Act together with some similarity in the wording of Negotiable Instruments Act to the wording of the Stamp Act of 1853 I am of opinion that an Indian Court other than the Calcutta Court would probably disregard the decision in the *Capital and Counties Bank* v. *Gordon* and hold that a banker's draft is a cheque protected by section 85 of the Negotiable Instruments Act.

As regards the Calcutta Court it would seem that the decision might have to be the other way for in two cases 22 C. L. J., p. 22 and 19 C. W. N. 1326, the Calcutta Court has held that the drawer and drawee must be different persons as was held in *Capital and Counties Bank* v. *Gordon* and that consequently documents where drawer and drawee are the same are not bills of exchange or cheques but are to be stamped as bonds. These decisions relate to Shah Jog hundis and the Court might decline to follow them on that ground, still they do definitely state a principle which would prevent section 85 from applying.

There has been a recent Stamp reference in Calcutta in which it has been held that such Bankers' drafts are within

the definition of bills of exchange under the Stamp Act. I have seen a copy of the Judgment which however has not yet been reported. That is a different point and turns on a particular definition. The reasoning so far as I recollect it rather supports the view I have taken contrary to the Shah Jog hundi cases.

It appears to be a case for legislation for where there are conflicting decisions in different courts the conflict should be set at rest by legislation.

There is a large question as to Bills of Exchange properly drawn on a banker as to which bankers are protected in England and not in India.

The reason of this variation and the limitation of protection to cheques is no doubt that the Negotiable Instruments Act applies to hundies in the absence of custom to the contrary.

To complete the examination into the state of the law a point was raised in I. L. R. 50 Bom. at p. 118 as to whether section 85 applied in case of the forgery of an endorsee's signature as well as to that of the payee—it was contended that it did not but a single Judge on the original side held that of an amendment of section 16 (2) of the Act. The English Acts speak of endorsement by the payee or any subsequent endorsement and in case the same point may be raised again under the Indian Act and carried to appeal, it might be as well to make the point clear as I have done in the suggested amendment.

With regard to the merits or the desirability or otherwise of altering the law in this country I am not asked to offer an opinion. In my opinion the following proposed section substituted for the present section 85 of the Negotiable Instruments Act would bring the law in India into line with that in Engand.

Proposed amendment section 85.

Where—

(1) A cheque payable to order or

(2) A bill of exchange payable to order on demand and drawn on a banker or

(3) A draft or order drawn on a bank or any of its branches by such bank or any of its branches payable to order on demand,

purports to be endorsed by or on behalf of the payee or by any endorsee the drawee is discharged by payment in due course.

Draft.

Dated Calcutta, the 22nd September 1928.

From—The Secretary, Associated Chambers of Commerce of India and Ceylon,

To—The Secretary to the Government of India, Finance Department.

Endorsements on demands drafts by Banks.

I have the honour to refer to your letter on the above subject No. D/423-A, dated the 15th February 1928. The letter was in reply to the recommendation of the Association to the effect that the Indian law governing endorsements on demand drafts drawn by one branch of a Bank upon another branch of the same Bank should be amended so as to afford the same protection to bankers in India as the law in England affords to bankers in England.

2. The recommendation referred to was embodied in a resolution adopted by the Association at their annual meeting in December 1926. In the course of the discussion on the subject which preceded the adoption of the resolution the Hon'ble Sir Basil Blackett remarked that there seemed to be no difference of opinion as to the desirability of full protection being afforded to bankers, but that there did seem to be a difference of opinion among the legal fraternity as to the exact position. He explained that the Government of India were advised that it was at least extremely probable that the law was already what was being asked for, and he added that Government would be perfectly willing to put the law right if it was wrong. Your letter of 15th February last states that the Government of India have again given the matter their careful consideration but that they have come to

the conclusion that on the merits it cannot be said that the speeches in support of the resolution, when it was under discussion by the Association, furnished sufficient ground for reconsideration of the decision arrived at on a previous occasion, namely, that legislation should not be undertaken until it has been demonstrated by a test case or otherwise that the law in India as it at present stands does not afford the protection that is *ex hypothesi* desirable.

3. I am directed to say that the Chambers have learned the Government of India's decision with considerable disappointment. To them it is a matter of regret that the Government of India should defer taking action until the opinion of the legal advisers of Government has been proved to be wrong; for it appears to them that it is just as important that Government should undertake to make the law clear where it is not clear, as that the law should be rectified where it has been definitely found, by decisions in the courts, to be unjust. In this case it is admitted that the Banks are entitled to the protection they have asked; the point that is in doubt is whether they do in fact enjoy such protection already, and on this point it is already known to the Government of India that there is a difference of opinion between their legal advisers and those of the Bombay Chamber of Commerce. Further, in view of this difference of opinion it is by no means improbable that the different High Courts would hold opposite views and give conflicting decisions in cases coming before them and involving this, and no other, issue.

4. The Chambers desire to ask the Government of India to reconsider their decision, and they think it will perhaps be of great interest to Government to read the opinions on the point given recently by two Counsel who have been consulted separately regarding it and have given independent opinions. Copies of the opinions are attached hereto, and it will be noted that in each case Counsel considers that an amendment of the law should be undertaken to put the position beyond doubt. In view of these opinions the Association has no hesitation in strongly urging the Government of India to introduce the simple legislation required, and they trust that this will be undertaken at an early date. They may mention that it is within their knowledge that in view of the

present uncertainty certain branch offices of banks have refused to cash drafts drawn on them by other branches unless the signatures of the payees are known or have been suitably identified. Such precautions are of course natural, but they involve inconvenience to merchants and in certain cases are a definite hindrance to trade.

Letter No. 1994-135, *dated* 23*rd August* 1928, *from the Bombay Chamber of Commerce, to the Secretary, Associated Chambers of Commerce of India and Ceylon.*

I am directed to acknowledge receipt of your Circular No. 60-A. C. and accompaniments on the above subject.

2. My Committee are glad to note that the President approved of their suggestion for consulting eminent counsel and that its adoption has resulted in an authoritative expression of opinion that the law on the subject should be amended. In view of the opinions which have been obtained they think the Government of India can hardly refuse any longer to undertake the necessary legislation and they are in favour of Government being addressed in terms of the draft letter submitted.

THE INSOLVENCY ACTS.

Extract from the proceedings of an informal conference held at Calcutta after the annual meeting of the Associated Chambers on the 18*th December* 1928.

The members had before them a Note, dated 7th December, prepared by the Secretary as a basis for the discussion. For the purpose of record this Note is reproduced below, and opposite the various points detailed in part II—*The twelve points*—there are printed particulars of the result of the discussion that now took place. Particulars are similarly printed opposite the different paragraphs of part IV—*Other points raised by the Chambers*, and the Conference agreed that the conclusions arrived at should form the basis of a further representation to the Government of India in continuation of the Association's letter No. 472-A.C., dated 13th August 1928.

Note regarding the Insolvency Acts.

I.—SHORT HISTORY OF THE DISCUSSION BY THE ASSOCIATED CHAMBERS.

At the annual meeting of the Associated Chambers in Cawnpore in December 1926 the Upper India Chamber moved a resolution with regard to the Provincial Insolvency Act. It was in the following terms:—

That this Association is of opinion that the Provincial Insolvency Act of 1920 does not provide sufficient safeguards to the community against dishonest debtors, and accordingly recommends that opinions be invited by the Government of India with a view to incorporating in an amending Bill such suggestions as may commend themselves to the Government of India as likely to afford further needed protection to creditors.

The mover of the resolution, Rai Bahadur Vikramajit Singh, detailed in the course of his remarks twelve matters in regard to which he thought the Act might be improved so as to provide sufficient safeguards to the community against dishonest debtors and, consequently, protection to creditors. Addressing the Chambers at a later date the Government of India confirmed what had already been stated, at the meeting, by the Hon'ble Sir Charles Innes, when he spoke in the course of the discussion on the Resolution, namely that they would be reluctant to engage local Governments in a vague enquiry so soon after the investigations of the Civil Justice Committee, which found that the Act was on the whole well-considered; the recommendations made by this Committee had already, indeed, been given effect to for the most part in Acts IX and XXXIX of 1926. Government added however that they would welcome the assistance of the Association in making the Act a more efficient instrument for the protection of creditors and the relief of honest debtors; and they suggested that the twelve points taken by Rai Bahadur Vikramajit Singh should be examined by the Association.

2. The views of the constituent Chamber were accordingly invited with reference to the twelve points, and the replies received were printed and circulated. These were not confined to the twelve points, nor indeed were they confined

Circular No. 51-A. C., dated 26th Oct. 1927.

to the Provincial Insolvency Act. In some cases Chambers particularly interested in the Presidency Towns Insolvency Act drew attention to matters connected with it in regard to which an amendment of the law was desirable, and it can certainly be said that the opinions expressed on some more general considerations affecting all insolvency legislation indicated very clearly that there was room for an enquiry which would not be by any means the vague enquiry apprehended by the Government of India.

3. With regard to the twelve points themselves, it is true that there was a remarkable difference of opinion among the Chambers. It should however be said here that further consideration of the whole question since has indicated that the difference of opinion is not so emphatic as seems at first sight to be the case, because in point of fact there is a considerable measure of unanimity on points involving question of principle. When speaking in the discussion on a further resolution on the subject at the annual meeting in Calcutta in December 1927, the Hon'ble Sir George Rainy—to whom copies of the opinions had been forwarded unofficially before the meeting—said that the first impression produced on his mind when he read them was one of bewilderment because of the very considerable diversity of opinion which at first sight they appeared to show. The resolution adopted at that meeting was as follows :—

> That this Association considers that the opinions recently elicited from the various Chambers of Commerce in regard to the working of the Provincial Insolvency Act have shown conclusively the need for the amendment, not only of the Provincial Insolvency Act, but also of the Presidency Towns Insolvency Act.
>
> The Association accordingly recommends to Government that early steps be taken in the direction of amending and unifying the law of insolvency in India, particularly with a view to improving the existing procedure regarding the appointment and control of Official Receivers or Assignees.

The point particularly mentioned in the second paragraph of the resolution was one of the general considerations raised by some of the Chambers. Indeed in some ways this particular point is regarded as being more important than many of the twelve original points which were mainly concerned with matters of procedure ; it is referred to in greater detail in paragraph 5.

4. The fact that opinions on the twelve points differed considerably made it a matter of difficulty to address to the Government of India a letter representing the views of the Association on the points, but after consultation with the Chambers a letter was addressed to Government forwarding copies of the letters received from the Chambers. The Association's letter drew attention to the fact that the opinions varied a good deal with reference to some of the points, and considered that it was not a matter for surprise that they should do so, as the experiences of the different Chambers in the working of the Acts in their respective areas naturally differed. But the Association emphasised that the letters fully confirmed the desirability of a general enquiry into the working of the Acts. And special attention was drawn to the necessity of improving the existing procedure regarding the appointment and control of Official Receivers or Assignees.

Letter No. 472-A. C., dated 13th Aug. 1928.

5. This question was dealt with in detail by the Bengal and the Bombay Chambers, particular stress being laid on the fundamental difference in the operation of the insolvency systems at home and in India, especially with regard to the provisions in the English legislation laying on the Official Receiver certain duties in relation to the conduct of the debtor which are not included in the Indian Acts. Under the home system the Official Receiver is chiefly concerned with the conduct of the bankrupt, the duties in connection with the bankrupt's property devolving on the Trustees in Bankruptcy. In India the Official Assignee, under the Presidency Towns Insolvency Act, and the Official Receiver under the Provincial Insolvency Act, correspond to the Trustee in Bankruptcy in the English system, but the Indian Acts do not provide an official corresponding to the home Official Receiver, and the Chambers expressed the opinion that the amendment of the Indian Acts should be undertaken to remedy the defect and to provide a public authority whose duty it would be to investigate, and to supervise, the conduct of the insolvent and to bring him to book in the event of his misconduct. Time and experience have shown this difference between the home and

the Indian systems to be of vital importance. In the absence of an official corresponding to the home Official Receiver, an insolvent is likely to be brought to account for misconduct only if the initiative is taken by individual creditors; and creditors are naturally unwilling to throw good money after bad by incurring the expense of the necessary proceedings. On the other hand, the Official Assignee, or the Official Receiver, as the case may be, has no incentive to bring misconduct to the notice of the court unless there is some prospect of recovering further assets. The machinery is there in the Act, but no officer is provided whose direct duty it is to start the machinery, which might, therefore, be just as well omitted. The Association informed the Government of India that the Chambers unanimously agreed that this point in itself, apart from any other consideration, would justify Government in undertaking the amendment of the Acts.

6. At the time when the President consulted the Chambers as to whether the individual opinions should be submitted to the Government of India he suggested that an alternative method of dealing with the matter would be to postpone further consideration of it until the annual meeting, when it might be possible for representatives of the different Chambers to discuss round the table the points upon which opinion was divided and to come to some decision as to the line to be taken with regard to these. At the time it was intended that this course should be taken only if the Chambers did not consider that the individual opinions should be forwarded to the Government: that is to say, it was not proposed that there should be a round-table discussion if the consensus of opinion was in favour of submitting the detailed opinions to Government. But some Chambers thought that an informal discussion might be helpful, although others have stated that they doubt its usefulness. It will be a matter for the delegates at the meeting to decide whether or not a discussion should take place.

7. No reply has been received from the Government of India to the letter from the Association submitting the individual views of the Chambers, but there has hardly been time for a reply as yet.

II.—The twelve points.

8. As is indicated in Part I of this Note, the discussion originated in connection with the Provincial Insolvency Act (V of 1920), and the twelve points relate to it. They are briefly explained as follows :—

Point 1, *Section* 21.

This section provides that at the time of making an order admitting a petition, or at any subsequent time before adjudication, the Court *may*, either of its own motion or on the application of any creditor, make one or more of certain orders, such as ordering the debtor to give security for his appearance subject to detention in default, and ordering, subject to certain provisos, the attachment of property or the issue of a warrant for the debtor's arrest.

Rai Bahadur Vikramajit Singh proposed that it should be obligatory on the Court to make such an order, and not discretionary. His point was that this change is necessary in order that the Court may have sufficient hold over the debtor.

Result of discussion.

The Burma Chamber agreed to fall into line with the other Chambers and the Upper India Chamber did not press the point.

Points 2 *&* 3, *Sections* 23, 24 *&* 25

These points related respectively to Section 23, and to Sections 24 and 25, but the view expressed by the Rai Bahadur was not accepted by any of the Chambers, and the points were subsequently withdrawn by the Upper India Chamber.

(Subsequently withdrawn by Upper India Chamber.)

Point 4, *Section* 31.

This related to Section 31, which provides that an insolvent in respect of whom an order of adjudication has been made

The Punjab Chamber agreed to fall into line with the other Chambers, and the Upper India Chamber did not press the point.

may apply to the Court for protection, and that the Court may, on such application, make an order for the protection of the insolvent from arrest or detention.

The Rai Bahadur suggested that a protection order should not be issued unless the assets of the insolvent were sufficient to meet at least fifty per cent. of his liabilities. The Upper India Chamber subsequently suggested twenty-five per cent. instead of fifty per cent.

Point 5, *Sections* 33 *&* 34.

This related to Sections 33 and 34. Section 33 provides that creditors must prove their debts and for the framing, by the Court, of a schedule of these. Section 34 provides that debts excluded from the schedule on the ground that their value is incapable of being fairly estimated, and demands in the nature of unliquidated damages arising otherwise than by reason of a contract or breach of trust, shall not be proveable; but that all other debts and liabilities present or future, certain or contingent, to which the debtor is subject when adjudged an insolvent or to which he may become subject before discharge by reason of an obligation incurred before adjudication shall be deemed to be proveable debts.

The Rai Bahadur suggested that if the debtor admits a debt no further proof should be required from the creditor, and that the debt should be scheduled forthwith unless objected to by a creditor on the ground of its being fraudulent.

The Burma and Calicut Chambers agreed to fall into line with the other Chambers, and the Upper India Chamber did not press the point.

Point 6, *Section* 38.

This related to Section 38, which deals with compositions and schemes of arrangement. No limit regarding the amount of the composition is provided except in the case where any facts are proved on proof of which the Court would be required either to refuse, suspend or attach conditions to the debtor's discharge: in this case the Court is required to refuse approval of the proposal unless it provides for payment of not less than six annas in the rupee.

The Upper India Chamber withdrew the proposal.

The Rai Bahadur suggested that no scheme at all should be sanctioned by the Court unless it provides for payment of at least eight annas.

Point 7, *Section* 69.

This relates to Section 69, which deals with certain offences in respect of which the debtor may, on conviction, be punished with imprisonment up to a year.

(*a*) The Burma and Punjab Chambers withdrew their objections.

(*b*) All Chambers agreed.

The Rai Bahadur proposed (*a*) that the maximum period of imprisonment should be extended to two years, and (*b*) that any creditor should be entitled to move in the matter and that in the event of a successful prosecution the creditor should be allowed his costs.

Point 8, *Section* 20.

This related to Section 20. Under this section the interim Receiver is not required to render any accounts, within a given time, of the properties which he takes over.

The Punjab Chamber withdrew their objection.

The Rai Bahadur suggested that provision should be made to the effect that the interim Receiver should forthwith make a complete inventory of the

properties taken over with their estimated market values, and file it with the Court.

Point 9, *Sections* 56 *and* 57.

Point 10, *Qualifications of Receivers.*

These related to Sections 56 and 57 which deal with the appointment, and the obligations, of Receivers appointed by the Court.

The Rai Bahadur considered these sections unsatisfactory because under them insolvency proceedings can remain pending year after year. He thought that a time limit should be fixed within which the Receiver must close the insolvency proceedings and distribute the proceeds; and he suggested that in normal insolvency one year should be the limit. *Inter alia,* he recommended that no lawyer in active practice should be appointed as Official Receiver but that the appointment should preferably be of a person possessing the qualifications of a first class accountant.

The Punjab Chamber withdrew their objection.

All Chambers agreed that, where available, accountants should be appointed as Receivers.

Point 11, *Section* 59.

This related to Section 59, which deals with the duties and powers of a Receiver.

The Rai Bahadur suggested the amendment of the Section to provide that the Receiver should not be permitted by the Court to carry on the business of the insolvent without the consent of the creditors, except for two months temporarily to enable him to sell the business as a running concern.

The Burma Chamber and the Upper India Chamber agreed not to press the point.

Point 12, *Section* 68.

This related to Section 68, which deals with the appeal to the Court against a Receiver. It provides that if the insolvent or any creditor or other person is aggrieved by any act or decision of the Receiver, he may apply to the Court, which may make such order as it thinks fit in the matter.

The Rai Bahadur suggested that the Receiver should be required to put his act or decision in writing with his reasons; and that a copy should be supplied on application to any person aggrieved by it.

The Punjab Chamber withdrew their objection.

As a result of the discussion the Chambers were therefore unanimous on all the points.

III.—Views recorded by the Chambers on the twelve points prior to the discussion at the Meeting.

9. The following table gives a short abstract of the opinions expressed by certain Chambers with reference to the points other than points (2) and (3) which, as mentioned above, were subsequently withdrawn by the Upper India Chamber.—

	Burma.	Bombay.*	Punjab.	Bengal.	Calicut.	Madras.
Sec. 21	Yes	No	No	No	No	No
Sec. 31	No	No	Yes	No	No	No
Secs. 33 and 34 ..	Yes	No	No	The Bengal Chamber does not deal in detail with these points but in general is inclined to agree with the suggestions, which relate primarily to points of procedure.	Yes	No
Sec. 38	No	No	No		No	No
Sec. 69	(*a*) No (*b*) Yes	(*a*) Yes (*b*) Yes	(*a*) No (*b*) Yes		(*a*) Yes (*b*) Yes	..
Sec. 20	Yes	Yes	No.			
Secs. 56 and 57 ..	Yes	Yes, but sceptical.	No			
Qualifications of Receivers. ..		Doubt feasibility.	No.		Generally favour.	No
Sec. 59	Yes, with slight modification.	No	No			No
Sec. 68	Yes	Yes	No			..

* *Note.*—The views of the Bombay Chamber as stated in this column are given as set out in a letter dated 8th February 1928, revising in some respects the opinions expressed in a previous letter of 27th July 1927.

10. Since the Government of India were addressed, a letter dated 26th October 1928 has been received from the Bombay Chamber, and it has been issued to the Chambers generally. The letter explains that, with a view to facilitating agreement on certain of the points on which there was a difference of opinion, the Bombay Chamber has analysed further the views expressed by the various Chambers, and the result of this analysis is given in their letter. It shows that, omitting the second and third points, the Chambers generally are not in favour of the proposals relating to the amendment of sections 21, 31, 33 and 34, 38 and 59; but that in regard to the other points the consensus of opinion appears to be favourable. These other points relate to sections 69, 20, 56 and 57, 68, and the qualifications of Receivers. The Bombay Chamber points out that these are primarily questions of procedure and approves a suggestion of the Burma Chamber that, if Government are unwilling to amend the Act, the points might be dealt with to some extent under the rule-making powers conferred, by section 79 of the Act, on the High Courts in conjunction with their local Governments.

IV.—Other points raised by the Chambers.

Paragraph 11 *of the Note.*	*Result of discussion.*
11. In the course of the correspondence which has taken place, points other than those already mentioned have been raised by certain Chambers. The Burma Chamber has suggested, for example, that more Official Receivers should be created and distributed throughout the provinces. In a letter of 28th September 1927 the Upper India Chamber suggested certain points in connection with Act XXXIX of 1926, which amended the Provincial Insolvency Act. Section 3 of this Act added a new section 54A to the main Act.	The Chambers agreed with the views expressed in this paragraph. In the case of the Upper India Chamber's suggestion they were of opinion that the creditor must act at his own risk and expense, and without receiving any preference over other creditors.

This lays down that a petition for the annulment of the transfer of property under section 53 or of any transfer, payment, obligation or judicial proceeding under section 54 may be made by the Receiver or, by leave of the Court, by any creditor who has proved his debt and who satisfies the Court that the Receiver has been requested and has refused to make such a petition. The Upper India Chamber considers the inclusion of the words " by leave of the Court " to be undesirable on the ground that these add unduly to the burdens of the creditor and restrict the benefit of the amendment. In their letter of 26th October 1928 the Bombay Chamber say that before expressing an opinion on this suggestion they think that information must be obtained on the procedure which will be adopted to annul the transfers referred to in sections 53 and 54. They deal with the question at some length.

Paragraph 12.

12. The second point suggested by the Upper India Chamber in connection with Act XXXIX of 1926 relates to the new Section 67-A added in the main Act. This provides for the appointment of a Committee of Inspection for the purpose of superintending the administration of the insolvent's property by the Receiver. The section lays down that the Court may if it thinks fit authorise the creditors to appoint the Committee, and the Upper India Chamber recommends that the section should be amended to provide that the Court *shall* The Chambers agreed with the following comment of the Bombay Chamber :—" My Committee agree with the Upper India Chamber that there seems to be no reason why the Court should in any way restrict the powers of the creditors to appoint a Committee of Investigation if the creditors desire that a Committee should be appointed. The section should, in my Committee's opinion, read :—" The creditors who have proved their debts may appoint a Committee of Investigation, etc."

authorise the creditors to appoint the Committee. The Bombay Chamber agrees with this suggestion. The Upper India Chamber also comments on the provision that the Committee of Inspection shall have such powers of control over the proceedings of the Receiver as may be prescribed, and considers that these powers should be enacted. The Bombay Chamber thinks that it will be necessary to restrict in some way or other the power of the Committee of Inspection, but they point out that these powers have not yet been fixed by any amending Act or by rules published under the Act; and they are of opinion that there should either be an amending Act or that rules should be framed.

Paragraph 13.

13. The Bombay Chamber suggest for discussion a question upon which they have been consulted by the Government of Bombay recently. This relates to a proposal to amend Section 69 (2) of the Presidency Towns Insolvency Act in its application to the Madras Presidency so as to extend the time within which the first dividend should be declared from six months to a year. The Bombay Chamber approves of this proposal.

The Chambers agreed with this proposal which should, they thought, be given effect to in regard to all the Presidency towns.

Paragraph 14.

14. In a letter dated 8th November 1928 the Burma Chamber suggests a number of points for consideration. These

The Chambers agreed with all these proposals.

relate to the following sections of the Presidency Towns Insolvency Act: Nos. 31, 36, 55, 68, and 104. The Burma Chamber refers also to the difficulty creditors have in proceeding against a dishonest insolvent in a District Court Insolvency under the Provincial Insolvency Act, and suggests that the Insolvency Acts should be amended so as to have the adjudication on a mofussil insolvent held in the Presidency town, under the Presidency Towns Insolvency Act, when more than a half of the debts are due to creditors in the Presidency town. It is also suggested that the High Court should be given power to set aside an adjudication in the districts, or to stay the proceedings of such adjudication, and re-adjudicate under the Presidency Towns Insolvency Act. A similar point has been brought to the notice of the Bengal Chamber recently. On the 12th September a Full Bench of the Calcutta High Court held that section 18 of the Presidency Towns Insolvency Act does not empower a judge of the High Court sitting in insolvency to stay proceedings pending in respect of the same debtor in a District Court under the Provincial Insolvency Act. In the case in question it was argued by the creditors that the debtors' principal business was in Calcutta, that his creditors were mainly located there, that the value of the insolvent's assets in the district in which he had applied for adjudication was small, and that the majority of the creditors desired that the assets should be administered by the Official Assignee.

RULES UNDER THE NATIVE PASSENGER SHIPS ACT.

SPACE MEASUREMENT.

DEPARTMENT OF COMMERCE.

NOTIFICATION.

MERCHANT SHIPPING.

Simla, the 27th April 1929.

No. 55-M.I./29.—In exercise of the powers conferred by section 192 of the Indian Merchant Shipping Act, 1923 (XXI of 1923), hereinafter referred to as the Act, and in supersession of the notification of the Government of India in the late Department of Finance and Commerce, No. 1356, dated 14th March 1889, the Governor-General in Council is pleased to prescribe the number of superficial and of cubic feet of space to be available for native passenger ships in accordance with the Order hereinafter set forth, and to direct that the said Order shall over-ride the requirements on that subject of sub-sections (1) and (3) of section 176 and of section 179 of the Act.

Order.

(1) If in any native passenger ship and for any voyage to which the provisions in the Act relating to native passenger ships apply any passenger is by contract entitled to be accommodated with space in excess of the minimum which section 176 (2) or section 179 of the said Act or paragraph 3, 4, 5, 6, 7 or 8 of this Order requires the ship to contain for each passenger, the said ship shall contain for each such passenger the space to which he is so entitled, and in addition thereto for every other passenger the space required by section 176 (2) or section 179 of the said Act or paragraph 3, 4, 5, 6, 7 or 8 of this Order as the case may be.

(2) If in any native passenger ship and for any voyage to which the provisions in the Act relating to native passenger

ships apply the height between decks is less than six feet, the cubic space required for every passenger under section 176 (2) or the applicable paragraph or paragraphs of this Order shall be increased by one fourth.

Provided that no deck where the height between decks is less than 5 feet 6 inches shall be measured for passengers.

(3) For seasons of fair weather, a native passenger ship performing a short voyage in which, in ordinary circumstances, she will not be seventy-two hours continuously out of port, reckoning from pilot station to pilot station, shall contain in the upper between-decks at least eight superficial feet and forty-eight cubic feet of space, available for each upper between-decks passenger, and on the upper (weather) deck at least four superficial feet available for each upper between-decks passenger and eight superficial feet available for each upper (weather) deck passenger:

Provided that for native passenger ships performing voyages on the routes specified in Schedule 1 to this Order, seven and a half and forty-five shall be substituted for eight and forty-eight in this paragraph.

(4) For seasons of fair weather, a native passenger ship performing a short voyage in which, in ordinary circumstances, she will be not less than seventy-two hours continuously out of port, reckoning from pilot station to pilot station, shall contain in the upper between-decks at least nine superficial feet and fifty-four cubic feet of space available for each upper between-decks passenger, and on the upper (weather) deck at least four superficial feet available for each upper between-decks passenger and nine superficial feet available for each upper (weather) deck passenger:

(5) For seasons of foul weather, a native passenger ship propelled by steam, or partly by steam and partly by sails, and performing a short voyage shall contain in the upper between-decks at least ten superficial feet and sixty cubic feet of space available for each upper between-decks passenger, and on the upper (weather) deck at least four superficial feet available for each upper between-decks passenger and ten

superficial feet available for each upper (weather) deck passenger.

Provided that for native passenger ships performing voyages on the routes, specified in Schedule 1 to this Order, nine and a half and fifty-seven shall be substituted for ten and sixty in this paragraph:

(6) In every native passenger ship which proceeds on a long voyage so much of the upper (weather) deck shall be left unencumbered as to allow at least six superficial feet thereof for each passenger proceeding on the voyage:

(7) A native passenger ship propelled by sails and performing a long voyage shall, subject to the provisions of this Order, contain in the upper between-decks at least twelve superficial feet and seventy-two cubic feet of space available for every upper between-decks passenger:

(8) A native passenger ship propelled by steam, or partly by steam and partly by sails, and performing a long voyage shall, subject to the provisions of this Order, contain in the upper between-decks at least ten superficial feet and sixty cubic feet of space available for each upper between-decks passenger:

(9) Every native passenger ship which carries native passengers on two between-decks, shall, subject to the provisions of this Order, contain space in the lower between-decks and upper (weather) deck for each lower between-decks passenger in accordance with the appended table; provided that no deck lower than that next below the load line shall be measured for passengers and no passengers shall be carried in any lower between-decks space when the height of such space is less than six feet from deck to deck:

TABLE.

Short Voyages.

Fair weather.			Foul weather.		
Lower between-decks.		Upper (weather) deck.	Lower between-decks.		Upper (weather) deck.
s. ft.	c. ft.	s. ft.	s. ft.	c. ft.	s. ft.
12	72	4	15	90	4

Long Voyages.

Lower between-decks.		Upper (weather) deck.
s.ft.	c.ft.	s.ft.
15	90	6

(10) The description of a passenger otherwise than as an upper or lower between-decks passenger shall not affect the obligation to render available for such passenger on a long voyage either the amount of space in the upper between-decks required by paragraph 7 or paragraph 8 as the case may be to be available for an upper between-decks passenger or at the option of the master the amount of space in the lower between-decks required by paragraph 9 to be available for a lower between-decks passenger:

(11) For the purposes of this Order—

(*a*) enclosed spaces in a super-structure shall be treated as available for upper between-decks passengers when the means of egress is direct and not through another passenger space. When this condition as to egress is not fulfilled, the space shall be measured as prescribed for lower between-decks;

(*b*) space on a deck in way of side openings normally open to the air on both sides of the vessel shall, if it is ventilated to the satisfaction of the Surveyor, be treated as available for passengers on the upper (weather) deck or upper between-decks at the option of the owner; provided that such space shall not be treated as space on the upper between-decks, unless it is fitted to the satisfaction of the Surveyor with efficient means for closing the side openings in bad weather;

(*c*) in the case of long voyages only, half the area of any hatchway containing more than 120 sq. ft. of superficial space may, if the Surveyor is satisfied that the hatch beams and coverings are of sufficient strength, be treated as space available, for passengers on the deck on which the hatchway is situate;

(*d*) space on the upper (weather) deck occupied by buoyant apparatus may, if the Surveyor is satisfied that it affords suitable accommodation, be treated as available for passengers on that deck.

(*e*) if a space which would otherwise be treated as available for passengers in the upper between-decks has no egress save through another space so treated, it shall be treated as available for passengers on the lower between-decks;

Note—"Surveyor" means a surveyor appointed under section 129 of the Act.

(12) (*a*) The provisions contained in this Order shall not apply to ships plying in either direction on the routes mentioned in Schedule 2 to this Order.

(*b*) In cases of congestion at a particular port the Port Officer may, when weather conditions are favourable, permit a native passenger ship terminating her voyage within twenty-four hours of her sailing from that port, to carry passengers during a foul season at fair season measurements :

(13) This Order shall come into force on the 1st day of August 1929.

Schedule 1.

Bombay —Harnai	.. ..	Aden—Berbera.	
„ Dahbol	.. ..	„	Zeila.
„ Viziadrug	.. ..	„	Jibuti.
„ Goa ..	.. ..	„	Perim.
Tuticorin—Colombo	.. ...	Chittagong—Barisal.	
Ramree—Cheduba	.. ..	„	Naaf R.
		„	Cox's Bazaar.

Schedule 2.

Dhanushkodi—Talaimanaar.

Voyages during the fair season not exceeding 24 hours between terminal ports which may be declared by the Local Government to be Festival or Special Voyages.

FIRE EXTINGUISHING APPLIANCES.

Department of Commerce.

Notification.

Merchant Shipping.

Simla, the 27th April, 1929.

No. 52-M.I./29.—In exercise of the powers conferred by sub-section (1) of section 191 of the Indian Merchant Shipping Act, 1923, (XXI of 1923), the Governor-General in Council is pleased to make the following rules regarding fire extinguishing appliances on native passenger ships, the same having been previously published as required by sub-section (3) of the said section, namely:—

Rules.

1. (1) These rules may be called the Fire Extinguishing Appliances (Native Passenger Ships) Rules, 1929.

(2) They apply to native passenger ships, and shall come into force on the 1st day of August 1929 from which

date rules XII to XVI of the rules published with the notification of the Government of India in the late Department of Finance and Commerce, No. 1354, dated the 14th March 1889, shall be cancelled.

Provided that these rules shall not apply, and rules XII to XVI of the rules published with the said notification shall continue to apply, to native passenger ships with regard to which a certificate of survey was granted before the 1st day of August 1929, under section 136 or section 144 of the Indian Merchant Shipping Act, 1923, while such certificate is in force.

2. In these rules "approved" means approved by the Governor-General in Council.

STEAM AND MOTOR SHIPS.

Spaces occupied by passengers and crew.

3. (1) On every steam or motor ship of more than 4,000 tons gross tonnage, at least three, and on every other steam or motor ship at least two, steam or equivalent pumps shall be available for the spaces occupied by passengers and crew: provided that more than two pumps shall not be required on ships whose keels were laid before the 1st August 1929. Each such pump shall be capable of providing a full supply of water, in accordance with the requirements specified in sub-rule (1) of rule 7, to one or more ranges of water service pipes. The service pipes shall be of metal, with branches so arranged that the fire hoses may be coupled thereto, and two powerful jets of water may be rapidly and simultaneously brought to bear, by means of single lengths of hose from each branch, upon any part of each deck space occupied by passengers or crew, when the watertight and fire doors are closed. Where the water service is on an exposed deck, the branches necessary to comply with the foregoing requirements shall, in the case of vessels whose keels are laid after the 1st August 1929, be fitted on both sides of the deck.

Provided that the main engine sanitary pump shall be allowed to count as one of the pumps required to be available if it is so fitted as to be capable of serving the purpose of such pump.

Provided further that where the sanitary pump is counted as one of the fire pumps and where the water service is on an exposed deck there shall be a lead on each side, one lead being from the sanitary tank and the other direct from the auxiliary pumps.

(2) Every steam or motor ship shall carry an efficient portable hand pump with suction and hose complete.

(3) Portable chemical fire extinguishers of an approved pattern shall be carried in every compartment wherein passengers and crew are accommodated. There shall be two extinguishers in each such compartment, and when passengers are carried in enclosed spaces above the upper deck, there shall be at least one extinguisher on each side of such spaces at intervals of not more than 60 feet.

Cargo spaces.

4. On every steam or motor ship arrangements shall be made to enable two powerful jets of water to be poured into each cargo compartment, and, save in the case of a steam or motor ship of less than 1,000 tons gross tonnage, satisfactory means shall also be provided whereby steam or other gas incapable of supporting combustion may be conveyed to each such compartment.

Machinery and bunker spaces.

5. (1) Arrangements shall be made in steamships which use coal as fuel whereby two powerful jets of water can be rapidly and simultaneously directed into any part of the coal bunker spaces, boiler rooms and machinery spaces.

(2) In steam ships in which the main boilers are oil fired the following additional arrangements shall be made:—

(*a*) The fire hoses in the machinery spaces shall be provided with additional conductors suitable for spraying water on oil without undue disturbance of the surface.

(*b*) In each firing space there shall be placed a receptacle containing 10 cubic feet of sand, sawdust impregnated with soda, or other approved dry material; and scoops for distributing the same.

(*c*) In each boiler room, and in each of the machinery spaces in which a part of the oil fuel installation is situated, there shall be provided two approved portable chemical extinguishers of a type discharging froth or other approved medium suitable for quenching oil fires.

(*d*) Means shall be provided whereby froth may be rapidly discharged and distributed over the whole of the lower parts of any boiler room, or of any machinery space in which oil fuel units or settling tanks may be situated. The quantity of froth which can be discharged should be amply sufficient to cover up to a depth of 6 inches the whole area of the platform formed in any one compartment by the inner bottom plating, or by the shell plating of the vessel if there is no double bottom tank. If the engine and boiler rooms are not entirely separate, and fuel oil can drain from the boiler room bilges into the engine room, the combined engine and boiler rooms shall be treated as one compartment. Provided that if other effective means are available for combating fire and the apparatus can be controlled from outside the compartment in which fire may occur, the Governor-General in Council may exempt from the requirements of this clause ships whose keels were laid before the 1st April 1929 on which it would not be reasonable to require the fitting of large froth installations.

(*e*) There shall further be provided one extinguisher of at least 30 gallons capacity in steam-ships having one boiler room, and two such extinguishers in steam-ships with more than one boiler room. These extinguishers shall be provided with hoses on reels suitable for reaching any part of the boiler rooms and spaces containing oil fuel pumping units. Provided that the Governor-General in Council may permit the fitting of any other equally efficient apparatus in place of the 30 gallons extinguisher.

(*f*) All containers and valves by which they are operated shall be easily accessible and so placed that they will not readily be cut off from use in case of fire.

(3) In vessels propelled by internal combustion engines there shall be provided in each of the machinery spaces,

in addition to the requirements of sub-rule (1), froth extinguishers as follows :—

(*a*) At least one approved 10-gallon extinguisher with the addition of one approved 2-gallon extinguisher for each 1,000 B.H.P. of the engines, provided that the total number of 2-gallon extinguishers so supplied shall not be less than two and need not exceed six.

(*b*) When a donkey boiler is situated in the machinery space there shall be provided in place of the 10-gallon extinguisher referred to in clause (*a*) an extinguisher of 30 gallons capacity, fitted with suitable hose attachments or other approved methods for distributing the froth.

Sailing Ships.

6. (1) Sailing ships not exceeding 300 tons burden shall be provided with an efficient steam or hand pump of a suitable size and with sufficient hose to reach any part of the vessel. If the tonnage exceeds 300 tons, two such pumps of adequate size together with sufficient hose shall be provided to enable two powerful jets of water to be brought to bear rapidly and simultaneously on any part of the ship.

(2) In passenger sailing ships chemical fire extinguishers shall be provided on the scale specified in sub-rule (3) of rule 3.

General Requirements.

7. (1) In steam and motor ships each of the steam of equivalent pumps shall be capable or supplying simultaneously two powerful jets of water for use in any part of the vessel. The pumps shall be worked by steam or by some other equally efficient motive power, and shall always be available for immediate use at all reasonable times when the vessel is in commission.

Pumps.

(2) In sailing ships, the steam pump required for the distilling apparatus shall be adapted for use as a fire pump. Each hand pump shall be at least double acting and shall have not less than one cubic inch lifting capacity of pump chamber for every 25 tons gross of the vessel; and a total

lifting capacity not less in any case than 60 cubic inches; provided that, subject to the capacity of each single pump being not less than 60 cubic inches, the total capacity required may be obtained by fitting two or more pumps. Each hand pump shall be of the fly-wheel type and permanently fixed in position, and shall have metal suction pipes, other than lead fitted, with cocks on the ships' side. The pumps shall always be available for immediate use at all reasonable times when the vessel is in commission.

(3) All steam or equivalent pumps shall be provided with effective escape valves suitably adjusted and so placed as to prevent excessive pressure in any part of the water service system.

Water service pipes.

8. The main water service pipes shall be made of wrought material, and, if of iron or steel, shall in the case of vessels whose keels were laid after the 1st April 1929, be galvanised. They shall be sufficiently large in diameter for the adequate supply of water to the fire hoses which shall be secured to them for simultaneous operation. The branches shall be so placed that the fire hoses may be conveniently coupled to them, and cocks or valves shall be fitted where required to admit of any hose being removed, if desired, while the pumps are at work.

Fire hoses.

9. (1) The fire hoses shall be of leather, seamless hemp, flax canvas of first-class quality, or other approved material. They shall be provided with suitable metal unions and conductors, and with goose-neck connections where necessary.

(2) A sufficient number of fire hoses with attachments and conductors shall be suitably distributed about different decks in the ship so as to be readily available for rapid use in any space occupied by passengers or crew, and not less than three hoses and attachments shall be provided in any vessel.

(3) The fire hoses and the conductors, and other apparatus referred to in sub-rules (1) and (2), together with coupling wrenches if required, shall be kept ready for use in conspicuous positions near the water service hydrants or connec-

tions. They shall be used only for the purposes of extinguishing fires or for testing the fire extinguishing apparatus at fire drills and surveys, and not for washing decks.

Arrangements for injecting steam or other gas into Cargo Spaces and Boiler Rooms.

10. Where provision is made for the injection of steam or other gas into the cargo spaces and boiler rooms for fire extinguishing purposes the necessary pipes for conveying the steam or gas to holds or other compartments shall be provided with controlling valves or cocks readily accessible from the deck and so marked as to indicate clearly the compartments to which the pipes are respectively led. Suitable provision shall be made for locking these valves or cocks so as to prevent inadvertent admission of the steam or gas to any compartment. If any pipe is led to a space to which passengers have access it shall be furnished with an additional stop valve or cock also capable or being locked. Provided that the Governor-General in Council may permit the substitution of any other equally efficient safety device giving the requisite security from danger.

Fluid fire extinguishers.

11. (1) A sufficient number of approved portable fluid fire extinguishers discharging water shall be provided in accordance with the requirements of rules 3 and 5. For ordinary purposes not specifically referred to in these rules, the capacity of *portable* extinguishers shall be not more than three imperial gallons, and not less than two imperial gallons, provided the Governor-General in Council may, in his discretion, permit the use of an extinguisher of less than two gallons capacity in special circumstances.

(2) An approved type of portable extinguisher discharging a medium other than water may, in the case of not more than 20 per cent. of the total number of extinguishers required to be carried, be substituted for the ordinary water-discharging extinguisher.

(3) The portable hand fluid fire extinguishers (apart from those supplied in boiler rooms, etc., specially for use in connection with oil fuel) shall not be of more than two types in any one ship.

(4) All extinguishers, whether portable or otherwise, shall be placed in positions where they are readily accessible.

Smoke Helmets and Safety Lamps.

12. At least two smoke helmets and two safety lamps of an approved type shall be included in the fire extinguishing equipment of every vessel and the helmets shall be stowed separately. The members of the crew shall be practised regularly in their use.

Emergency Appliances.

13. The necessary emergency fire appliances such as knives, axes and crowbars, shall be kept in a place readily accessible at all times from different parts of the ship.

Fire Drill.

14. Fire drill shall be observed at least once a week on board all vessels and during such drill all fire appliances shall be put into use and the fact entered in the Log Book. The great utility of woollen or asbestos blankets for smothering small fires shall always be impressed on all persons taking part in a fire drill.

Custody of fire apparatus and fire patrol.

15. (1) The fire apparatus shall be placed by the master under the special charge of one of the principal officers of the ship and of the ship's carpenter, who shall both be held responsible that the apparatus is kept in a state fit for immediate use. As soon as possible after leaving port, the officers and crew shall be divided into parties and assigned to stations in case of fire.

(2) A continuous patrol system shall be organised so that any outbreak of fire may be promptly detected.

Stowage of cargo and disposal of inflammables.

16. (1) The cargo of every ship shall, before she leaves port, be properly stowed away, and the decks shall be cleared of any loose straw, hay and other inflammable material. Any goods which are dangerous by reason of their inflammability or liability to explosion shall be stowed, subject to the provisions of any law or rules in force, in such manner as to safeguard the ship from danger of fire or explosion. The tanks of motor cars carried on the ship shall be drained before loading.

(2) Before a ship leaves port, every passenger shall deliver up any lucifer matches, gun-powder or other inflammable article in his possession.

Use of naked lights and spirits.

17. Naked lights shall not be used in the holds or store rooms or between decks, except under trustworthy superintendence. No person shall read in bed with a naked light. Casks or drums containing spirit shall not be opened in the hold but shall be hoisted on deck for the purpose.

18. In the case of a small vessel under 200 feet in length when it is shown to be unreasonable to require full compliance with any of the provisions of these rules, such relaxation shall be granted as the Governor-General in Council may, having regard to all the circumstances of the case, direct.

PENALTY.

19. Whoever does any act in contravention of any of the provisions of these rules shall be punishable with fine which may extend to two hundred rupees.

SIGNALS OF DISTRESS.

DEPARTMENT OF COMMERCE.

NOTIFICATION.

MERCHANT SHIPPING.

Simla, the 27th April 1929.

No. 53-M.I./29.—In exercise of the powers conferred by sub-section (1) of section 191 of the Indian Merchant Shipping Act, 1923 (XXI of 1923), the Governor-General in Council is pleased to make the following rules regarding signals of distress on native passenger ships, the same having been previously published as required by sub-section (3) of the said section namely :—

Rules.

1. (1) These rules may be called the Signals of Distress (Native Passenger Ships) Rules, 1929.

(2) They apply to native passenger ships, and shall come into force on the 1st day of August 1929 from which date

rule XVII of the rules published with the notification of the Government of India in the late Department of Finance and Commerce, No. 1354, dated the 14th March 1889, shall be cancelled.

Provided that these rules shall not apply, and rule XVII of the rules published with the said notification shall continue to apply, to native passenger ships with regard to which a certificate of survey was granted before the 1st day of August 1929, under section 136 or section 144 of the Indian Merchant Shipping Act, 1923, while such certificate is in force.

2. In these rules—

(1) "Approved" means approved by the Governor-General in Council.

(2) "Surveyor" means a surveyor appointed under section 129 of the Indian Merchant Shipping Act, 1923.

Signals of distress.

3. Any of the following commonly recognised night signals of distress may be used either together or separately :—

(1) A gun or other explosive signal fired at intervals of about a minute.

(2) Flames on the vessel (as from a burning tar or oil barrel).

(3) Rockets or shells, throwing stars of any colour or description, fired one at a time at short intervals.

(4) A continuous sounding with any fog signal apparatus.

Means of making signals of distress to be provided.

4. All ships shall be provided with the means of making signals of distress at night specified in rules 5 to 8 or, in lieu thereof, with such other means of making signals of distress as have been previously approved.

Gun.

5. (1) One gun at least $3\frac{1}{2}$ inches in the bore, or one mortar at least $5\frac{1}{2}$ inches in the bore, shall be carried on all ships, with 24 charges of ammunition in the case of foreign-going ships, and 12 charges in the case of home-trade ships.

(2) Each charge shall contain 16 ozs. of powder in a flannel bag. The necessary requisites for firing the gun,

namely, rammers, sponges, wads, priming wires, friction tubes, powder flask, with fine powder for priming and means for firing and withdrawing the charges, shall also be provided.

(3) Approved socket distress signals and sound signal rockets may be carried in lieu of a gun, provided that the number of signals so carried shall be equal to the number of charges of ammunition required under sub-rule (1).

Deck flares.

6. Two deck flares, self-igniting in water, shall be provided in every ship. Such deck flares shall be capable of burning brightly for at least 40 minutes. Full instructions for use shall be attached to each flare, and suitable receptacles for containing the water required for their combustion shall be provided, efficient means being adopted for ensuring free flow of water to the bottom of the light.

Rockets and socket signals.

7. (1) Twelve rockets or shells, throwing stars of any colour or description, shall be supplied, each rocket containing 16 ozs. of composition.

(2) Approved socket distress signals may be supplied in lieu of rockets, provided that the number of signals so supplied shall be equal to the number of rockets required under sub-rule (1). If socket signals are also carried in lieu of a gun and charges of ammunition, the number shall be equal to the total number of charges of ammunition and of rockets required under sub-rule (1) of rule 5 and sub-rule (1) of this rule. Socket signals shall be fired only from the sockets supplied by the makers of the signals.

(3) The socket used for firing the socket signals shall in all cases be fixed at an angle which shall approximate as closely as possible to, but shall not be less than 20 degrees from the perpendicular, so as to obviate the risk of a signal falling on the vessel's deck if it fail to rise to the usual height. The sockets shall be of sufficient strength, and of such a gauge as to ensure that the signal will rise to a safe height before exploding.

(4) In all cases where socket signals are carried there shall be at least two sockets, one forward and one aft, on opposite sides of the vessel.

Lifebuoy lights.

8. Lifebuoy lights all of which shall open and release automatically and shall be self-igniting and provided with means for attachment to lifebuoys, shall be supplied in every ship for half the number of lifebuoys carried subject to a maximum of six. Lifebuoy lights fitted with prickers shall not be accepted. Ships fitted with bridges shall carry a lifebuoy in beckets or cleats attached to or adjoining each side of the navigating bridge in such a manner as to admit of their instantaneous release and to ensure their dropping clear of the ship's side. Each such lifebuoy shall have a self-igniting light attached to it. The other lifebuoy lights shall be distributed among and attached to the other lifebuoys to the Surveyor's satisfaction. All of the lifebuoy lights shall be capable of burning brightly in water for at least 40 minutes. Full instructions as to how the lights should be used shall be attached to each of them.

Testing and renewal of signals.

9. All pyrotechnic signals shall be clearly and permanently marked or stamped with the date of manufacture. Adhesive labels or painted figures alone shall not be accepted in lieu of such marking or stamping. Where sheet brass labels are used in contact with tin cases, the brass plates shall be properly soldered on and there shall be no corrosion of the canister.

Stowage of signals and combustibles.

10. (1) A separate, detached, and completely enclosed receptacle shall be provided for *each* of the following kinds of explosives :—

(1) gun powder or cartridges made therewith ;
(2) rockets ;
(3) socket signals ;
(4) deck flares and lifebuoy lights ;
(5) any other description of pyrotechinec signals.

(2) Such separate receptacles shall not be made merely by divisions or partitions in a cupboard or locker or chest, but each such receptacle shall be a separate magazine, exclusively appropriated to the keeping of explosives of the kind in question. Charges of powder, if carried, shall be

contained in flannel bags, and the magazine in which they are kept shall be made of copper and strongly constructed. To prevent injury to the rockets and other signals, the receptacles shall either be internally divided in such a way that the signals can be stowed vertically, or they shall be of roughly the same length as the signals, but sufficiently narrow to prevent the signals being turned round. The lids shall be secured by hinges or brass screws so as to permit of an inspection being made without injury to the case. The receptacles shall, where possible, be kept in a house on deck, and stowed or ranged as far apart as circumstances will permit, so that in the event of spontaneous combustion, or of risk of any sort arising, any of the cases may be at once removed. Where the socket signals are supplied by the manufacturer in wooden boxes with a tin box inside containing the friction tubes, no other receptacle shall be required for the latter.

(3) No article of an explosive or highly inflammable character shall be carried in any room or place in which any receptacle containing distress signals is deposited.

11. In the case of a small vessel under 200 feet in length when it is shown to be unreasonable to require full compliance with any of the provisions of these rules, such relaxation shall be granted as the Governor-General in Council may, having regard to all the circumstances of the case, direct.

Penalty.

12. Whoever does any act in contravention of any of the provisions of these rules shall be punishable with fine which may extend to two hundred rupees.

LIFE-SAVING APPLIANCES.

DEPARTMENT OF COMMERCE.

NOTIFICATION.

MERCHANT SHIPPING.

Simla, the 27th April 1929.

No. 51 M. I/29.—In exercise of the powers conferred by Sub-section (1) of section 191 of the Indian Merchant Shipping Act, 1923 (XXI of 1923), the Governor-General

in Council is pleased to make the following rules regarding life-saving appliances on native passenger ships, the same having been previously published as required by sub-section (3) of the said section, namely :—

RULES.

1. (1) These rules may be called the Life Saving Appliances (Native Passenger Ships) Rules, 1929.

(2) They apply to native passenger ships, and shall come into force on the 1st day of August 1929 from which date rule IX of the rules published with the notification of the Government of India in the late Department of Finance and Commerce, No. 1354, dated the 14th March 1889, shall be cancelled.

Provided that these rules shall not apply, and Rule IX of the rules published with the said notification shall continue to apply, to native passenger ships with regard to which a certificate of survey was granted before the 1st day of August 1929, under section 136 or section 144 of the Indian Merchant Shipping Act, 1923, while such certificate is in force.

2. In these rules, unless there is anything repugnant in the subject or context—

Definitions.

(1) "Approved" means approved by the Governor-General in Council.

(2) "Daylight" means the period from one hour before sunrise until one hour after sunset.

(3) "Length" in connection with a ship means the registered length of the ship.

(4) "Special Boat-deck" means any deck on which boats are carried and of which the space required for the stowage of boats under rule 39 occupies half or more of the length of such deck.

(5) "Surveyor" means a Surveyor appointed under section 129 of the Indian Merchant Shipping Act, 1923.

Classification of ships.

3. For the purpose of these rules native passenger ships shall be arranged in the following Classes :—

Class I.

Foreign-going steam-ships other than foreign-going steamships in Class II (1) and Class III (1).

Class II.

Foreign-going steam-ships other than foreign-going steamships in Class III (1) voyaging to or from ports in British India from or to ports on the Red Sea or Persian Gulf only: provided that no ship shall fall within this Class by reason of the fact that she voyages to or from Aden from or to ports in the Gulf of Aden or in the Red Sea.

Home-trade steam-ships voyaging to or from Aden or Perim from or to any port within home-trade limits except Perim or Aden.

Class III.

(1) Foreign-going steam-ships voyaging to or from Aden or Perim from or to ports on the Gulf of Aden or the Red Sea.

(2) Home-trade steam-ships which do not ordinarily keep within 20 miles of the coast line other than home-trade steam-ships in Class II (2) and Class IV (2).

Class IV.

(1) Home-trade steam-ships which ordinarily keep within 20 miles of the coast line other than home-trade steam-ships in Class V.

(2) Home-trade steam-ships which while ordinarily keeping within 20 miles of the coast line cross during their voyage the Gulfs of Cutch, Cambay or Manaar.

Class V.

(1) Home-trade steam-ships which ordinarily keep within 5 miles of the coast line.

(2) Home-trade steam-ships plying between Dhanushkodi and Talaimanaar.

Class VI.

All sailing ships.

Provided that a ship of Class I or II which during a portion of the voyage would fall within the definition of a ship of Class III, IV or V shall not, during that portion of her voyage, be required to be provided with life-saving appliances in excess of those prescribed for a ship of that class.

Class I.

Davits.

4. A ship of this class shall, subject to the provisions of sub-rule (1) of rule 47, be provided, in accordance with her length, with the number of sets of davits specified in Column A of the Table in Appendix I.

Provided that no such ship shall be required to have a number of sets of davits greater than the number of boats required to accommodate the total number of persons which is carried or which the ship is certified to carry on the voyage on which she is proceeding, whichever number is the greater, and provided further that the Governor-General in Council may, where it appears to him necessary, having regard to the height at which the boats are carried above the loadline and to the other circumstances of the case require a ship of this class to carry in lieu of, or in addition to, davits some other approved form of launching appliances, or such arrangements for launching boats as may be, in his opinion, effective.

Lifeboats.

5. (1) Each set of davits shall have a lifeboat of Class 1 attached to it, and of these lifeboats at least the minimum number specified in Column B of the Table in Appendix I shall be open boats.

(2) Any additional lifeboats which may be required to make up the total lifeboat accommodation required by rule 7, may be boats of Class 1 or Class 2.

Buoyant apparatus.

6. A ship of this class shall carry, in addition to the lifeboats carried under rule 5, approved buoyant apparatus conforming to the conditions detailed in rule 38, sufficient to support twenty-five per cent. of the total number of persons which is carried or which the ship is certified to carry on the voyage on which she is proceeding, whichever number is the greater.

Additional lifeboats.

7. (1) Where the lifeboats carried under sub-rule (1) of rule 5 do not furnish sufficient accommodation for the total number of persons carried or which the ship is certified to carry on the voyage on which she is proceeding, whichever number is the greater, then arrangements shall be made to the satisfaction of the Governor-General in Council to carry such additional lifeboats as are required to make up the deficiency in such manner that they can be stowed without in any way impeding the prompt handling of the lifeboats carried under sub-rule (1) of rule 5, the buoyant apparatus carried under rule 6, or the marshalling of the persons on board at the launching stations or their embarkation. So far as practicable without creating such impediment, these additional lifeboats shall be distributed as follows :—

(*a*) One additional lifeboat under each set of davits.

(*b*) Other additional lifeboats, stowed on the deck or bridge, or poop, so as to be available as far as practicable for use on either side of the ship, and so secured that they will have the best chance of floating free of the ship if there is no time to launch them.

(2) Where the Governor-General in Council is satisfied that in a ship of this class launched before the 1st April 1929 it is not possible to carry, in the manner provided in sub-rule (1) of rule 5 and sub-rule(1) of this rule, lifeboats, in such numbers and capacity as would be sufficient to accommodate the total

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number of persons carried or which the ship is certified to carry on the voyage on which she is proceeding, whichever number is the greater, he may allow additional approved buoyant apparatus to be carried in lieu of lifeboats sufficient for those persons for whom accommodation is not provided in lifeboats. Provided that no buoyant apparatus shall be allowed on a ship of this class in lieu of a lifeboat required by these rules unless the total cubic capacity of the lifeboats is at least equal to the greater of the two following amounts :—

Carriage of additional buoyant apparatus in lieu of lifeboats in certain cases.

(*a*) Seventy-five per cent. of the total capacity required to accommodate all the persons carried.

(*b*) The minimum capacity required by Column C of the Table in Appendix I.

(3) The master or owner of a ship of this class claiming to carry on any voyage fewer lifeboats or in the case of a ship to which sub-rule (2) applies fewer lifeboats and approved buoyant apparatus than will provide sufficient accommodation for all the persons for which the ship is certified, must declare before the Port Officer, before the time of clearance, that the lifeboats or the lifeboats and approved buoyant apparatus, as the case may be, actually carried will be sufficient to accommodate all persons who will be carried at any time during the voyage beyond the limits prescribed for a home-trade steam-ship under these rules, and that in addition, approved bouyant apparatus will be carried sufficient for twenty-five per cent. of all such persons. In the case of a ship to which sub-rule (2) applies the master or owner of which claims to carry fewer lifeboats and approved buoyant apparatus than will provide accommodation for all the persons for which the ship is certified, a further declaration must be made by the master or owner that the total cubic capacity of the lifeboats actually carried is not less than is required by sub-rule (2), provided that no greater number of lifeboats need be carried than is sufficient to accommodate all the persons carried.

Exemptions in case of specified voyages.

Fitting of lifeboats with wireless telegraphy installation and carriage of motor boats.

8. (1) Where the number of lifeboats is more than ten, one of them shall be fitted with an approved wireless telegraphy installation. Where the number of lifeboats is more than fifteen, one shall be a motor boat fitted with an approved wireless telegraphy installation complying with the provisions of rule 30, and where the number is more than twenty, two of the lifeboats shall be motor boats so fitted. All such motor boats shall be fitted with searchlights.

(2) The Governor-General in Council may at his discretion upon the application of an owner, allow a greater number of motor lifeboats to be carried if he is satisfied that the efficiency of the life saving equipment will not thereby be diminished.

Lifebuoys.

9. If the ship is under 400 feet in length, at least twelve approved lifebuoys shall be carried; if 400 feet or over, but under 600 feet, at least eighteen approved lifebuoys shall be carried; if 600 feet or over, but under 800 feet, at least twenty-four approved lifebuoys shall be carried; and if 800 feet or over, at least thirty approved lifebuoys shall be carried.

Life-jacket.

10. One approved life-jacket shall be carried for each person on board.

Class II.

Davits.

11. (1) A ship of this class shall, subject to the provisions of sub-rule (1) of rule 47, be provided, in accordance with her length, with the number of sets of davits specified in Column A of the Table in Appendix I:—

Provided that no such ship shall be required to have a number of sets of davits greater than the number of lifeboats required to accommodate the total number of persons which is carried or which the ship is certified to carry on the voyage on which she is proceeding, whichever number is the greater.

Provided further that the Governor-General in Council may, where it appears to him necessary, having regard to the height at which the boats are carried above the loadline and to the other circumstances of the case, require ships of this

class to carry in lieu of, or in addition to, davits, some other approved form of launching appliances, or such arrangements for launching boats as may be, in his opinion, effective.

Lifeboats.

(2) (*a*) A ship of this class shall carry lifeboats, of the minimum aggregate capacity specified in Column D of the Table in Appendix I and at least one of the lifeboats shall be a motor boat.

(*b*) Each set of davits shall have a lifeboat of Class I attached to it, and of these lifeboats at least the minimum number specified in Column B of the Table in Appendix I shall be open boats.

(*c*) Any additional lifeboats which may be required to make up the total lifeboat accommodation required by clause (*a*) may be boats of Class 1 or Class 2 :

Provided that no ship shall be required to carry lifeboats of an aggregate capacity greater than is required to accommodate the total number of persons which is carried or which the ship is certified to carry on the voyage on which she is proceeding, whichever number is the greater.

Buoyant apparatus.

12. If the lifeboats carried do not provide sufficient accommodation for the total number of persons which is carried or which the ship is certified to carry on the voyage on which she is proceeding, whichever number is the greater, approved buoyant apparatus shall be carried sufficient for those persons for whom accommodation is not provided in lifeboats.

Exemptions in case of specified voyages.

13. The master or owner of a ship of this class claiming to carry on any voyage fewer lifeboats and approved buoyant apparatus than will provide sufficient accommodation for all the persons for which the ship is certified, must declare before the Port Officer, before the time of clearance, that the lifeboats or the lifeboats and approved buoyant apparatus, as the case may be, actually carried, will be sufficient to accommodate all persons who will be carried at any time during the voyage beyond the limits prescribed for a ship of class III, IV or V under these rules.

14. The provisions for the carrying of lifebuoys and lifejackets on ships of this class shall be the same as those prescribed in rules 9 and 10 for ships of Class I.

Lifebuoys and lifejackets.

Class III.

15. (1) A ship of this class shall, subject to the provisions of sub-rule (1) of rule 47, be provided, in accordance with her length, with the number of sets of davits specified in Column A of the Table in Appendix I.

Davits.

Provided that no such ship shall be required to have a number of sets of davits greater than the number of lifeboats required to accommodate the total number of persons which is carried or which the ship is certified to carry on the voyage on which she is proceeding.whichever number is the greater.

(2) (*a*) A ship of this class shall carry lifeboats of the minimum aggregate capacity specified in Column D of the Table in Appendix I and at least one of the lifeboats shall be a motor boat.

Lifeboats.

(*b*) Each set of davits shall have a lifeboat of Class 1 attached to it, and of these lifeboats at least the minimum number specified in Column B of the Table in Appendix I shall be open boats.

(*c*) Any additional lifeboats which may be required to make up the total lifeboat accommodation required by clause (*a*) may be boats of Class 1 or Class 2.

Provided that no ship shall be required to carry lifeboats of an aggregate capacity greater than is required to accommodate the total number of presons which is carried or which the ship is certified to carry on the voyage on which she is proceeding, whichever number is the greater.

16. If the lifeboats carried do not provide sufficient accommodation for eighty per cent. of the total number of persons which is carried or which the ship is certified to carry on the voyage on which she is proceeding, whichever number is the greater

Buoyant apparatus.

approved buoyant apparatus shall be carried so that they, together with the lifeboats, shall provide sufficient accommodation for at least eighty per cent. of that number.

Exemptions in case of specified voyages.

17. The master or owner of a ship of this class claiming to carry on any voyage fewer lifeboats and approved buoyant apparatus than will provide accommodation in accordance with rule 16, must declare before the Port Officer, before the time of clearance, that the lifeboats or the lifeboats and approved buoyant apparatus, as the case may be, actually carried will be sufficient to accommodate all persons who will be carried at any time during the voyage.

Lifebuoys and life-jackets.

18. A ship of this class shall carry at least ten approved lifebuoys together with an approved life-jacket for each person on board.

Class IV.

Davits.

19. (1) A ship of this class shall, subject to the provisions of sub-rule (1) of rule 47, be provided, in accordance with her length, with the number of sets of davits specified in Column A of the Table in Appendix I :

Provided that no such ship shall be required to have a number of sets of davits greater than the number of lifeboats required to accommodate the total number of persons which is carried or which the ship is certified to carry on the voyage on which she is proceeding, whichever number is the greater.

Lifeboats.

(2) (*a*) A ship of this class shall carry lifeboats of the minimum aggregate capacity specified in Column D of the Table in Appendix I; and if the number of lifeboats exceeds fifteen, at least one shall be a motor boat.

(*b*) Each set of davits shall have a lifeboat of Class I attached to it, and of these lifeboats at least the minimum number specified in Column B of the Table in Appendix I shall be open boats.

(*c*) Any additional lifeboats which may be required to make up the total lifeboat accommodation required by clause (*a*) may be boats of Class 1 or Class 2.

Provided that no ship shall be required to carry lifeboats of an aggregate capacity greater than is required to accommodate the total number of persons which is carried or which the ship is certified to carry on the voyage on which she is proceeding, whichever number is the greater.

Buoyant apparatus.

20. If the lifeboats carried do not provide sufficient accommodation for sixty per cent. of the total number of persons which is carried or which the ship is certified to carry on the voyage on which she is proceeding, whichever number is the greater, approved buoyant apparatus shall be carried so that they, together with the lifeboats, shall provide sufficient accommodation for at least sixty per cent. of that number.

Lifebuoys and lifejackets.

21. The provisions for the carrying of lifebuoys and lifejackets on ships of this class shall be the same as those prescribed in rule 18 for ships of Class III.

Class IV.

Davits.

22. (1) A ship of this class shall, subject to the provisions of sub-rule (1) of rule 47, be provided, in accordance with her length, with the number of sets of davits specified in the second column of the Table in Appendix II :

Provided that no such ship shall be required to have a number of sets of davits greater than the number of lifeboats required to accommodate the total number of persons which is carried, or which the ship is certified to carry on the voyage on which she is proceeding, whichever number is the greater.

Lifeboats.

(2) (*a*) A ship of this class shall carry lifeboats of the minimum aggregate capacity specified on the third column of the Table in Appendix II.

(*b*) Each set of davits shall have a lifeboat of Class 1 attached to it.

(*c*) Any additional lifeboats which may be required to make up the total lifeboat accommodation required by clause (*a*) may be boats of Class 2 or Class 3.

Provided that no ship shall be required to carry lifeboats of an aggregate capacity greater than is required to accommodate the total number of persons which is carried or which the ship is certified to carry on the voyage on which she is proceeding, whichever number is the greater.

Buoyant apparatus.

23. If the lifeboats carried do not provide sufficient accommodation for thirty per cent. of the total number of persons which is carried or which the ship is certified to carry on the voyage on which she is proceeding, whichever number is the greater, approved buoyant apparatus shall be carried so that they, together with the lifeboats, shall provide sufficient accommodation for at least thirty per cent. of that number.

Lifebuoys and life-jackets.

24. The provisions for the carrying of lifebuoys and life-jackets on ships of this class shall be the same as those prescribed in rule 18 for home-trade steam-ships of Class III.

Class VI.

Boats and davits.

25. Every sailing ship of 60 tons gross register or over shall be provided with boats which need not necessarily be lifeboats sufficient to accommodate the total number of persons carried or which the ship is certified to carry on the voyage on which she is proceeding, whichever number is the greater, and when this is practicable and reasonable a set of davits for each boat carried.

Lifebuoys.

26. Every sailing ship shall carry at least two lifebuoys.

Life-Jackets.

27. One approved life-jacket shall be carried for each person on board.

GENERAL.

Power to accept alternatives.

28. The Governor-General in Council may, in general or in any particular case, accept any life saving appliance or arrangement in lieu

of a life-saving appliance or arrangement required by these rules subject to such conditions as he may impose :

Provided that in the case of a ship of Class I no life-saving appliance shall be accepted in lieu of a lifeboat required by these rules, except some other approved type of lifeboat.

Classification of lifeboats

29. For the purposes of these rules lifeboats are arranged in the following classes :—

CLASS 1.

A.—*Open lifeboats with internal buoyancy only.*

The buoyancy of a wooden boat of this type shall be provided by watertight air-cases, the total volume of which shall be at least equal to one-tenth of the cubic capacity of the boat.

In the case of a metal boat an addition shall be made to the cubic capacity of the airtight compartments, so as to give it buoyancy equal to that of the wooden boat.

B.—*Open lifeboats with internal and external buoyancy.*

The internal buoyancy of a wooden boat of this type shall be provided by watertight aircases, the total volume of which shall be at least equal to seven and a half per cent. of the cubic capacity of the boat.

If the external buoyancy is of cork, its volume, for a wooden boat, shall not be less than thirty-three thousandths of the cubic capacity of the boat ; if of any material other than cork, its volume and distribution shall be such that the buoyancy and stability of the boat are not less than that of a similar boat provided with external buoyancy of cork.

In the case of a metal boat an addition shall be made to the cubic capacity of the airtight compartments, so as to give it buoyancy equal to that of the wooden boat.

C.—*Pontoon lifeboats having a well deck and fixed watertight bulwarks.*

The area of the well deck of a boat of this type shall be at least thirty per cent. of the total deck area. The height of the well deck above the water-line at all points shall be at least equal to one-half per cent. of the length of the boat, this height rising to one and a half per cent. of the length of the boat at the end of the well.

The freeboard of a boat of this type shall be such as to provide for a reserve buoyancy of at least thirty-five per cent.

CLASS 2.

A.—*Open lifeboats having the upper part of the side collapsible.*

A boat of this type shall be fitted both with watertight air-cases and with external buoyancy, the volume of which, for each person which the boat is able to accommodate, shall be at least equal to the following amounts :—

	Cubic feet.
Air cases	1·5
External buoyancy (if of cork)	0·2

The minimum freeboard of boats of this type is fixed in relation to their length ; it shall be measured vertically to the top of the solid hull at the side amidships from the water-level when the boat is loaded.

The freeboard in fresh water shall not be less than the following amounts :—

Length of the Boat in feet.	Minimum Freeboard in inches.
26	8
28	9
30	10

The freeboard of boats of intermediate lengths shall be found by interpolation.

B.—*Pontoon lifeboats having a well deck and collapsible bulwarks.*

All the conditions laid down for boats of Class 1 C shall be applied to boats of this type, which differ from those of Class 1 C only in regard to the bulwarks.

C.—*Pontoon lifeboats having a flush deck and collapsible bulwarks.*

The minimum freeboard of boats of this type is independent of their length and depends only upon their depth. The depth of the boat shall be measured vertically from the underside of the garboard strake to the top of the deck at the side amidships and the freeboard shall be measured from the top of the deck at the side amidships to the water-level when the boat is loaded.

The freeboard in fresh water shall not be less than the following amounts, which are applicable without correction to boats having a mean sheer equal to three per cent. of their length—

Depth of Boat in inches.	Minimum Freeboard in inches.
12	$2\frac{3}{4}$
18	$3\frac{3}{4}$
24	$5\frac{1}{8}$
30	$6\frac{1}{2}$

For intermediate depths the freeboard shall be obtained by interpolation.

If the sheer is less than the standard sheer defined above, the minimum freeboard shall be obtained by adding to the figures in the table one-seventh of the difference between the standard sheer and the actual mean sheer measured at the stem and stern post; no deduction shall be made from the freeboard on account of the sheer being greater than the standard sheer or on account of the camber of the deck.

CLASS 3.

Open boats which have not the buoyancy required for lifeboats of Class 1.

Motor boats.

30. (1) A motor boat carried as part of the statutory life-saving appliances of a native passenger ship, shall comply with the following conditions:—

(*a*) It shall comply with the requirements for a lifeboat of Class 1, and proper appliances shall be provided for putting it into the water speedily.

(*b*) It shall be adequately provided with fuel and kept so as to be at all times ready for use.

(2) A motor boat carried in compliance with sub-rule (1) of rule 8, shall, in addition, comply with the following conditions :—

(*a*) It shall be fitted with a searchlight or searchlights of an approved pattern.

(*b*) It shall be fitted with an approved wireless telegraphy installation.

(*c*) It shall be provided with sufficient fittings for towing lifeboats.

(3) In fixing the volume of the internal buoyancy and, where fitted, the external buoyancy, regard shall be had to the difference between the weight of the motor and its accessories, the searchlight and the wireless telegraphy installation and the weight of the additional persons which the boat could accommodate if the motor and its accessories, the searchlight and the wireless telegraphy installation were removed.

Construction of lifeboats.

31. (1) All boats shall be properly constructed, and shall be of such form and proportions that they shall have ample stability in a sea way, and sufficient freeboard when loaded with their full complement of persons and equipment. They shall be fitted and arranged to the satisfaction of the Governor-General in Council.

(2) The structural strength of the boats shall be to the satisfaction of the Governor General in Council. In the case of native passenger ships launched on or after the 1st April 1929, the strength shall be sufficient to permit of the boat being safely lowered into the water with the full complement of persons and equipment on board.

* Provided that this requirement shall not apply to any ship other than a foreign-going steamship of Class I or Class II, where the height of the boat deck above the water-line at the vessel's lightest seagoing draught does not exceed 15 feet.

(3) In all open boats, all thwart and side seats shall be fitted as low in the boat as practicable, and shall provide seating accommodation for all persons the boat is deemed fit to carry and bottom boards shall be fitted so that the thwarts shall not be more than 2 feet 9 inches above them.

Seating accommodation.

(4) Internal buoyancy apparatus shall be constructed of copper or yellow metal of not less than 18 ounces to the superficial foot, or of other durable material, and in open boats of Class I may be placed along the sides or at the ends of the boat, but not in the bottom of the boat. External buoyancy apparatus may be of cork or of any other equally efficient approved material the use of rushes, cork shavings, loose granulated cork, or any other loose granulated substance, and the use of apparatus dependent upon inflation by air, is prohibited.

Buoyancy.

(5) Open lifeboats of Class I shall have a mean sheer at least equal to four per cent. of their length.

Sheer.

(6) Pontoon lifeboats may be built of wood or metal. If constructed of wood, they shall have the bottom and deck made of two thicknesses with textile material between; if of metal, they shall be divided into watertight compartments with means of access to each compartment and shall be provided with at least two bilge pumps.

Pontoon lifeboats.

(7) All pontoon lifeboats shall be fitted with efficient means for quickly clearing the deck of water. The orifices for this purpose shall be such that the water cannot enter the boat through them when they are intermittently submerged. The number and size of the orifices shall be determined by the Governor-General in Council for each type of boat by a special test.

For the purpose of this test:—

(*a*) The pontoon boat shall be loaded with a weight of iron equal to that of its complement of persons and equipment;

(*b*) In the case of a boat 28 feet in length, two tons of water shall be cleared from the boat in a time not exceeding the following:—

Class	1C	.. ..	60 seconds.
„	2B	.. ..	60 „
„	2C	.. ..	20 „

In the case of a boat having a length greater or less than 28 feet the weight of water to be cleared in the same time shall be for each type directly proportional to the length of the boat.

(8) No boat shall be accepted as a lifeboat the buoyancy of which depends upon the previous adjustment of one of the principal parts of the hull.

(9) All boats shall be fitted for the use of a steering oar.

(10) All boats shall be permanently marked to the satisfaction of the Governor-General in Council in such a way as to indicate plainly their dimensions and the number of persons for which they are approved. Boats that have been properly marked need not be re-measured unless there is reason to believe that the marks have been tampered with or are otherwise defective or improper.

Marking of lifeboats.

32. (1) The number of persons which a lifeboat shall be deemed fit to carry shall be equal to the greatest whole number obtained by dividing the capacity of the boat in cubic feet, or the surface of the boat in square feet, as the case may be (calculated as provided by rules 33 and 34), by the standard unit of capacity, or unit of surface, defined below.

Number of persons.

(2) The cubic capacity in feet of a boat in which the number of persons is determined by the surface shall be assumed to be ten times the number of persons which the boat is authorised to carry.

(3) The standard units of capacity and surface are as follows :—

Units of Capacity.	Cubic feet.
Class 1A	10
Class 1B	9
Class 3	10

Units of Surface.	Square feet.
Class 2A, Class 2C	3½
Class 1C, Class 2B	3¼

(4) The Governor-General in Council may accept a smaller divisor for pontoon boats of Class 1C and Class 2B, if he is satisfied after trial that the number of persons for whom there is seating accommodation in the boat in question as greater than the number obtained by applying the above divisor provided always that the divisor adopted in place of 3¼ shall never be less than 3.

(5) The number of persons obtained by the above rules shall be reduced :—

(*i*) If it is greater than the number of persons for which there is proper seating accommodation, the latter number being determined in such a way that the persons when seated do not interfere in any way with the use of the oars, or

(*ii*) If, in the case of boats other than open boats of Class 1, the freeboard when the boat is fully loaded is less than the freeboard required by these rules.

Test afloat.

(6) If the Surveyor is doubtful as to the number of persons any boat is fit to carry he may require the boat to be tested afloat with the intended number of persons on board.

(7) The Surveyor may limit the number of persons to be allowed in boats with very fine ends and in boats very full in form.

(8) Two children under the age of twelve years may be carried in place of one adult person.

Children.

33. (1) In the case of an open boat of Class 1 the cubic capacity shall be determined by the following formula:—

Cubic capacity of Open Boats of Class 1.

$$\text{Capacity} = \frac{l}{12}(4A + 2B + 4C).$$

l denotes the *length* of the boat in feet from inside of the planking or plating at the stem to the corresponding point at the stern post; in the case of a boat with a square stern the length is measured to the inside of the transom.

A, B, C denote respectively the *areas of the cross sections* at the quarter length forward, amidships, and the quarter length aft, which correspond to the three points obtained by dividing l into four equal parts (the areas corresponding to the two ends of the boat are considered negligible).

The areas A, B, C, shall be deemed to be given in square feet by the successive application of the following formula to each of the three cross-sections :—

$$\text{Area} = \frac{h}{12}(a + 4b + 2c + 4d + e).$$

h denotes the *depth* measured in feet inside the planking or plating from the keel to the level of the gunwale, or, in certain cases, to a lower level, as determined hereafter.

a, b, c, d, e denote the horizontal *breadths* of the boat measured in feet to the inside of the planking at the upper and lower points of the depth and at the three points obtained by dividing h into four equal parts (a and e being the breadths at the extreme points, and c at the middle point, of h).

(2) If the sheer of the gunwale, measured at the two points situated at a quarter of the length of the boat from the ends, exceeds 1 per cent. of the length of the boat, the depth employed in calculating the area of the cross-sections A or C shall be deemed to be the depth amidships plus 1 per cent. of the length of the boat.

(3) If the depth of the boat amidships exceeds 45 per cent. of the breadth, the depth employed in calculating the area of the amidship cross-section *B* shall be deemed to be equal to 45 per cent. of the breadth, and the depth employed in calculating the areas of the quarter length sections *A* and *C* shall be obtained by increasing this last figure by an amount equal to 1 per cent. of the length of the boat, provided that in no case shall the depths employed in the calculation exceed the actual depths at these points.

(4) If the depth of the boat is greater than 4 feet, the number of persons given by the application of these rules shall be reduced in proportion to the ratio of 4 feet to the actual depth, until the boat has been tested afloat with that number of persons on board all wearing life-jackets, and the test has proved satisfactory.

(5) The cubic capacity of a boat may be assumed to be the product of the length, the breadth and the depth multiplied by 0.6 in cases where it is clear that this formula does not give a greater capacity than that obtained by the above method. The dimensions shall then be measured in the following manner :—

Length : From the intersection of the outside of the planking with the stem to the corresponding point at the stern post or, in the case of a square sterned boat, to the after side of the transom.

Breadth : From the outside of the planking at the point where the breadth of the boat is greatest.

Depth : Amidships inside the planking from the keel to the level of the gunwale, but the depth used in calculating the cubic capacity may not in any case exceed 45 per cent. of the breadth.

In all cases the shipowner shall have the right to require that the cubic capacity of the boat shall be determined by exact measurement.

(6) If the oars are pulled in rowlocks, the bottom of the rowlocks shall be considered as the gunwale in measuring the depth of the boat.

(7) The cubic capacity of a motor boat shall be obtained from the gross capacity by deducting a volume equal to that occupied by the wireless telegraphy installation, the searchlight, the motor and its accessories.

Cubic capacity of motor boats.

34. In the case of pontoon boats and of open boats of Class 2 the surface in square feet shall be determined by the following formula :—

Deck area and capacity of pontoon boats and of open boats of Class 2.

$$\text{Area} = \frac{l}{12}(2a+1{\cdot}5b+4c+1{\cdot}5d+2e).$$

l denotes the *length* in feet from the intersection of the outside of the planking with the stem to the corresponding point at the stern post.

a, b, c, d, e denote the *horizontal breadths* in feet outside the planking at the points obtained by dividing l into four equal parts and sub-dividing the foremost and aftermost parts into two equal parts (a and e being the breadths at the extreme sub-divisions, c at the middle point of the length and b and d at the intermediate points).

35. No boat carried in compliance with these rules shall have a capacity of less than 125 cubic feet.

Size of boats.

36. In the tests prescribed by these rules for determining the number of persons which a boat can accommodate each person shall be assumed to be an adult person wearing a life-jacket.

Weight of persons.

In verifications of freeboard the pontoon boats shall be loaded with a weight of at least 165 lbs. for each adult person that the pontoon boat is authorised to carry.

37. (1) The davits shall be of approved form and shall be suitably placed to the satisfaction of the Governor-General in Council. They shall be fitted on one or more of the decks in such positions that the boats can be efficiently lowered from them, and shall be so spaced and placed that the boats can be swung out with facility. Davits shall not be fitted in

Appliances for lowering boats.

the bows of a ship, but they may be fitted in any other position in the ship, provided that the boats are not brought into dangerous proximity to a propeller at the time of launching.

(2) The davits, falls, blocks, and all other gear required for lowering the boats, shall be of sufficient strength to the satisfaction of the Governor-General in Council. In the case of native passenger ships launched on or after the 1st April 1929, they shall be of such strength that the boats can be lowered safely with the full complement of persons and equipment, the ship being assumed to have a list of 15 degrees: provided that this requirement shall not apply to any native passenger ship other than a ship of Class I or Class II where the height of the boat-deck above the water-line at the vessel's lightest sea-going draught does not exceed 15 feet.

(3) In the case of native passenger ships launched on or after the 1st April 1929, the davits shall be fitted with gear of sufficient power to ensure that the boats can be turned out against the maximum list under which the lowering of the boats is possible, or the davits shall be of the quadrant or other such type as will ensure the above condition being fulfilled; provided that this requirement shall not apply to any native passenger ship other than a ship of Class I or Class II, where the height of the boat-deck above the water-line at the vessel's lightest sea-going draught does not exceed 15 feet.

(4) The boat's falls shall be long enough to lower the boat into the water with safety when the vessel is light. Lifelines shall be fitted to the davit spans, and shall be long enough to reach the water when the vessel is light. Hooks shall not be attached to the lower tackle blocks.

(5) Means shall be provided for speedily, but not necessarily simultaneously or automatically, detaching the boats from the falls; the boats placed under davits shall be attached to the falls and kept ready for service; the points of attachment of the boats to the falls shall be sufficiently away from the ends of the boats to ensure their being easily swung clear of the davits; the boats chocks shall be of such construction and arrangement as shall be satisfactory to the Governor-General in Council.

(6) Where more boats than one are served by the same set of davits, arrangements shall be made to prevent the falls fouling when they are recovered, and, where more than two boats are served by the same set of davits, there shall be provided an approved appliance for lowering the boats in turn and rapidly.

(7) The Governor-General in Council may accept in lieu of davits or sets of davits any other appliance, appliances or arrangements, which appear to him at least as effective as davits for placing the boats in the water.

Buoyant apparatus.

38. Approved buoyant apparatus, whether buoyant deck seats, buoyant deck chairs or other buoyant apparatus, shall be deemed sufficient, so far as buoyancy is concerned, for a person or number of persons to be ascertained by dividing the number of pounds of iron which it is capable of supporting in fresh water by 32, and if the apparatus depends for its buoyancy on air shall not require to be inflated before use.

Such approved buoyant apparatus shall comply with the following conditions:—

(1) It shall be of approved material and construction.

(2) It shall be reversible.

(3) It shall be of such size, strength and weight that it can be handled without mechanical appliances and, if necessary, can be thrown from the vessel's deck on which it is stowed.

(4) The air-cases or equivalent buoyancy shall be placed as near as possible to the sides of the apparatus.

(5) It shall be marked in such a way as plainly to indicate that it is buoyant and the number of persons for which it is approved.

Stowage of boats, rafts, etc.

39. (1) All boats attached to davits and all boats stowed under boats attached to davits shall be stowed in such a way that—

(*a*) They can be launched in the shortest possible time ;

(*b*) They will not impede in any way the prompt handling of any other of the lifeboats attached to davits or stowed under boats attached to davits or the buoyant apparatus carried under rule 6, or the marshalling of the persons on board at the launching stations, or their embarkation;

(*c*) Even under conditions of list and trim unfavourable from the point of view of the handling of the boats as large a number of persons as possible can be embarked in them;

(*d*) Except as hereinafter provided, they shall be so stowed as not to require lifting before being launched.

(2) With regard to the stowage of other additional lifeboats and buoyant apparatus the following provisions shall apply:—

(*a*) They shall not impede in any way the prompt handling of the lifeboats attached to davits or the additional boats stowed under boats attached to davits or the buoyant apparatus or the marshalling of the persons on board at the launching stations on their embarkation;

(*b*) The lifeboats may be stowed one above the other, or they may, subject to such conditions as the Governor-General in Council may impose, be fitted one within another, but where boats so fitted require lifting before being launched, they shall only be permitted if attached to davits operated by mechanical power appliances;

(*c*) The lifeboats may be stowed in rows across a deck, bridge or poop;

(*d*) As large a number of the boats as possible shall be capable of being launched on either side of the ship, either by means of approved appliances for transferring them from one side of the deck to the other, or by stowing in rows across the deck, or by some other equally satisfactory means;

(*e*) Means shall be provided to the satisfaction of the Governor-General in Council for lowering the life-boats into the water in the shortest possible time.

(3) Where a boat is stowed underneath another boat there shall be provided approved removable supports or other approved appliances, so as to secure that the weight of a boat is not unduly supported by the boat underneath it.

(4) Boats may only be stowed on more than one deck on condition that proper measures are taken to prevent the boats from a lower deck being fouled by those from a deck above.

(5) All buoyant apparatus shall be so stowed as to be readily available in case of emergency.

Equipment for boats and buoyant apparatus.

40. (1) Every boat which is carried by any native passenger ship shall be equipped as follows :—

(*a*) With the full single banked complement of oars and two spare oars, and a steering oar.

(*b*) With two plugs for each plug hole, attached with lanyards or chains, and one set and a half of thole pins or crutches, attached to the boat by sound lanyards. Plugs shall not be required where proper automatic valves are fitted.

(*c*) With a sea anchor, a bailer, a galvanised iron bucket, a rudder and a tiller, or yoke and yoke lines, a painter of sufficient length, and a boat-hook. The rudder, the bailer, and the bucket shall be attached to the boat by sufficiently long lanyards, and kept ready for use.

(*d*) With a vessel or vessels capable of holding one quart for each person that the boat is deemed fit to carry. Each such vessel shall be kept filled with fresh water, and provided with a dipper with lanyard.

(*e*) With two hatchets, one to be kept in each end of the boat, and to be attached to the boat by a lanyard.

(*f*) With a line securely becketted round the outside of the boat.

(*g*) With an efficient lantern trimmed, with oil in its receiver sufficient to burn eight hours; or with some other lantern or light at least as effective, approved by the Governor-General in Council.

(2) In addition to the equipment prescribed in sub-rule (1), the boats in ships of Classes I and II shall be equipped as provided in clauses (*a*) to (*f*) inclusive, of this sub-rule. The boats in ships of Classes III, IV, V, & VI shall be provided with the additional equipment specified in clauses (*b*), (*d*) and (*e*) of this sub-rule—

(*a*) With a mast or masts, and with at least one good sail and proper gear for each; but this does not apply to an approved motor boat.

(*b*) With an efficient compass.

(*c*) With an airtight case containing two pounds of biscuits for each person for whom the boat is approved.

(*d*) With one gallon of vegetable or animal oil, and a vessel of approved pattern for distributing it on the water in rough weather. This vessel shall be capable of being attached to the sea anchor.

(*e*) With one dozen self-igniting red lights in a water tight tin, and a box of suitable matches in a water-tight tin.

(*f*) With 1 lb. of condensed milk for each person the boat is certified to carry.

(3) All buoyant apparatus carried by a ship of Class I or Class II shall be equipped as follows:—

(*a*) With two paddles and one boat-hook or two paddles and boat-hooks combined, attached to the buoyant apparatus by lanyards.

(*b*) A painter of sufficient length.

(*c*) A line securely becketted round the outside of the apparatus.

(*d*) A self-igniting light and two signal flares of approved pattern, the self-igniting light to be attached to the buoyant apparatus by lanyards of suitable length :

Provided that on buoyant apparatus, designed to support less than twenty-five persons the paddles, boat-hooks, light and flares need not be carried.

(4) All buoyant apparatus carried by a ship of Class III, IV, V or VI shall be provided with a suitable becketted line and a painter.

(5) All boats and buoyant apparatus shall be fully equipped before the ship leaves harbour, and the equipment shall remain in the boat or buoyant apparatus throughout the voyage, while the ship is at sea or shall be stowed in some convenient place where it will be immediately available in case of emergency.

Side ladders.

41. In all ships, approved rope ladders shall be carried in proportion to the number of davits fitted, namely, not less than one ladder for each two sets of davits, provided that no ship shall be required to carry more than 10 ladders. The ladders shall be of sufficient length to reach the water-line at the vessel's lightest sea-going draught and shall be carried in such a manner as to be always available for use in embarking the persons in the boats or rafts.

Illumination.

42. On all ships of Classes I and II in which the boat deck is more than 30 feet above the water, provision shall be made for the illumination from the ship of the lifeboats when alongside and in process of or immediately after being launched.

Life-jackets.

43. An approved life-jacket shall mean a jacket of approved material and construction, which is capable of floating in fresh water for 24 hours with 15 lbs. of iron suspended from it, or any other approved appliance of equal buoyancy and capable of being

fitted on the body. It shall be reversible and suitable both for adults and children. Life-jackets the buoyancy of which depends on air compartments are prohibited.

Lifebuoys.

44. (1) (*a*) An approved lifebuoy shall be of solid cork or other equivalent material. It shall be capable of floating in fresh water for at least 24 hours with 32 lbs. of iron suspended from it.

(*b*) Lifeboys filled with rushes, cork shavings, granulated cork or any other loose granulated material, or whose buoyancy depends upon air compartments requiring inflation, are pohibited.

(2) All lifebuoys shall be fitted with beckets securely seized, and at least one on each side of the ship shall be fitted with a life-line at least 15 fathoms in length.

Position of lifebouys and life-jackets.

45. All lifebuoys and life-jackets shall be suitably placed to the satisfaction of the Surveyor and so as to be readily accessible to all persons on board; and their position shall be plainly indicated so that it may be known to those for whom they are intended.

Lifebuoys shall always be capable of being rapidly cast loose and shall not be rigidly secured in any way.

Life-jackets may be stored either in battens over the passenger decks or in boxes under the charge of serangs as well as in the buoyant seats when these are used. The contents of the boxes shall be clearly painted on them and illustrated notices in the vernacular shall be posted up in different parts of the ship explaining to passengers where to find life-jackets and how to use them. In addition, their use shall be demonstrated by the crew both during boat drills and periodically at other times.

Exemptions.

46. (1) Any lifeboat which forms part of the equipment of a native passenger ship that was launched before the 1st April 1929 and which has been inspected and approved by the Governor-General in Council before that date, may be accepted as equivalent to a lifeboat so long as it remains in good condition.

(2) Lifeboats which were ordered before the 1st April 1929 in order to complete the equipment of a ship, but which were not delivered in time to be inspected by the Governor-General in Council before that date, may be accepted as equivalent to lifeboats so long as they remain in good condition.

Provided that such lifeboats shall not be so accepted, unless—

(*a*) they have been inspected, where this has not already been done;

(*b*) they would have complied with the requirements of the rules in force prior to the 1st August 1929.

47. (1) If it appears to the Governor-General in Council, on the application of the owner of any native passenger ship, that it is not practicable or reasonable to fit in that ship the number of sets of davits required by these rules, he may direct that one or more sets of davits may be dispensed with in that ship subject to such conditions, if any, as he may require.

Provided that, in the case of ship of Class I the number of davits fitted shall not be less than the minimum number of open boats of Class 1 except in the following case :—

When a ship has been granted an " A " certificate previous to the 1st August 1929 the minimum number of sets of davits may, if the ship is between 245 feet and 460 feet in length, be one less, and if the ship is 460 feet or more in length two less (one on each side of the ship) than the minimum number of open boats specified in Column B of the Table in Appendix I.

Provided further that in the case of a ship of Class I or Class II the owner of the ship in question shall be required to prove, by a test made in the presence of Surveyor, that all the boats can be launched in a time to be fixed by him. The conditions of this test shall be as follows :—

(*a*) the ship shall be upright and in smooth water ;

(*b*) the time shall be the time required from the beginning of the removal of the boatcovers, or any other operation necessary to prepare the boats for lowering, until the last boat or pontoon raft is afloat;

(*c*) the number of men employed in the whole operation shall not exceed the total number of boat hands that will be carried on the vessel under normal service conditions;

(*d*) each boat, when being lowered shall have on board at least two men, and its full equipment as required by these rules.

(2) The Governor-General in Council may in his discretion impose as a condition of such exemption as aforesaid, in respect of a ship of Class II, III or IV launched before the 1st August 1929, that the boats carried shall be of a required capacity greater than the minimum capacity prescribed in rule 35.

(3) If it appears to the Governor-General in Council, on the application of the owner of any native passenger ship that it is not practicable or reasonable in a particular case to require that pontoon lifeboats, made before the 1st August 1929 and carried on ships of which the keel was laid on or before that date, shall have the minimum free-board specified in these rules or the bottom and deck made in two thicknesses with textile material between, the Governor-General in Council may in his discretion dispense with full compliance with the rules in these respects subject to such conditions, if any, as the Governor-General in Council may impose.

(4) If a small native passenger ship is unable to carry more than one boat, the Governor-General in Council may in his discretion exempt that ship from carrying more than one, but whenever one boat only is carried there shall be proper provision to enable it to be placed readily in the water on either side of the ship.

Manning of lifeboats, etc.

48. (1) Boat's crews shall be carried in all ships to which these rules apply on the following scale, namely:—

One officer or superior seaman rating and at least two other hands who shall be trained in the operations

of launching and handling boats for each lifeboat required to be carried under the provisions of these rules and in addition one officer and six hands to clear away the buoyant apparatus carried.

(2) A man capable of working the motor shall be assigned to each motor boat.

(3) The officer or rating placed in charge of each boat shall have a list of its crew and shall see that the men placed under his orders are acquainted with their several duties and stations.

(4) The duty of seeing that the boats and other life saving appliances are at all times ready for use shall be assigned to one or more officers.

Life boatmen.

49. From a date to be notified by the Governor-General in Council each lifeboat shall be in charge of a minimum number of life boatmen holding certificates of efficiency issued under the authority of a competent authority. In order to obtain the certificates, the men must prove that they have been trained in all the operations connected with the launching of lifeboats and the use of oars ; that they are acquainted with the practical handling of the boats themselves ; and further that they are capable of understanding and answering the orders relative to lifeboat service.

Muster List.

50. (1) The muster list shall assign duties to the different members of the crew in connection with :—

(*a*) the launching of the boats attached to davits ;

(*b*) the preparation of the other boats ;

(*c*) the equipment of the boats generally ;

(*d*) the closing of the bulkhead doors, etc. ;

(*e*) the mustering of the passengers.

It shall also assign to the members of the Steward's Department their several duties in relation to the passengers at a time of emergency. These duties shall include—

(*a*) warning the passengers ;

(*b*) seeing that they are dressed and have put on their life-jackets in a proper manner;

(*c*) assembling the passengers;

(*d*) keeping order in the passages and on the stairways and generally controlling the movements of the passengers.

(2) The muster list shall also specify definite alarm signals for calling all the crew to their boat and fire stations and shall give full particulars of the signals.

(3) Before the ship sails, the Master shall draw up and exhibit the muster list and the proper authority shall be satisfied that the muster list has been prepared for the ship and is posted in several parts of the ship and in particular in the crew's quarters.

Drill.

51. (1) In all ships to which these rules apply, a boat drill and a watertight door drill shall be held as soon as possible after leaving the original port of departure and at convenient intervals of not less than a week during the voyage, at which a number of the male passengers (*e.g.*, the single men) when this is practicable shall be mustered apart from the others in a convenient place whence they can be readily requisitioned to assist in swinging out boats or rounding up falls, etc., if required. Such drill shall be recorded in the official log.

(2) In case of native passenger ships engaged in the home trade where the voyage is of less than one week's duration, one at least of each of these drills shall be held for every seven days that the ship is at sea.

(3) The Surveyor shall be satisfied, in each case before the ship leaves port, that a return has been devised and communicated to each officer of the ship for securing an efficient working of the boats. In all cases a police system shall be organised to the satisfaction of the Surveyor so as to secure obedience to orders and proper control and guidance of all on board in times of emergency.

(4) In carrying out the boat and watertight door drills the crew will, when practicable, drill in their life-jackets and arrangements shall be made, when possible, for passengers to see the crew putting their life-jackets on. Entries in the official log shall state whether and when this has been done.

Emergency boat.

52. In all native passenger ships which are required under these rules to carry two or more boats, an emergency boat shall be carried slung out and ready for action every night except in the case of such classes of restricted home-trade voyage as may be specially exempted from the requirements of this rule by the Governor-General in Council.

Boat-decks.

53. Special boat-decks shall be kept entirely clear of passengers, and in the case of shade-decks, bridge-decks and poop-decks, which are utilized for carrying passengers as well as boats, a space sufficient for the working of the boats shall be railed off; and where boats stowed on a shade, bridge or poop-deck occupy half or more of the total breadth of the deck, the whole of the space abreast the boats shall be railed off and treated as a special boat-deck.

Time allowed for launching.

54. The equipment of boats and buoyant apparatus of any native passenger ship shall not be passed by the Surveyor as satisfying these rules unless the whole of it can be efficiently placed in the water in one hour.

Penalty.

55. Whoever does any act in contravention of any of provisions of these rules shall punishable with fine which may extend to two hundred rupees.

APPENDIX I.

Table showing the minimum number of sets of davits, the minimum number of open boats, and the minimum aggregate capacity of life-boats required to be provided in ships of Class I, Class II, Class III and Class IV.

Registered length of the ship in feet.	(A) Minimum number of sets of davits.	(B) Minimum number of open boats, Class I.	(C) Minimum aggregate capacity of life-boats in cubic feet for ships of Class I.	(D) Minimum aggregate capacity of life-boats in cubic feet for ships of Class II, Class III and Class IV.
*100 and under 120..	2	2	980	400
120 do. 140..	2	2	1,220	600
140 do. 160..	2	2	1,550	850
160 do. 175..	3	3	1,880	1,150
175 do. 190..	3	3	2,390	1,300
190 do. 205..	4	4	2,740	1,450
205 do. 220..	4	4	3,330	1,600
220 do. 230..	5	4	3,900	1,850
230 do. 245..	5	4	4,560	
245 do. 255..	6	5	5,100	2,350
255 do. 270..	6	5	5,640	
270 do. 285..	7	5	6,190	3,000
285 do. 300..	7	5	6,930	
300 do. 315..	8	6	7,550	3,750
315 do. 330..	8	6	8,299	

* When the length of the ship is under 100 feet, the Surveyor shall prescribe the minimum aggregate capacity of the lifeboats to be carried.

APPENDIX I—contd.

Registered length of the ship in feet.	(A) Minimum number of sets of davits	(B) Minimum number of open boats, Class I.	(C) Minimum aggregate capacity of life-boats in cubic feet for ships of Class I.	(D) Minimum aggregate capacity of life-boats in cubic feet for ships of Class II, Class III and Class IV.
330 and under 350..	9	7	9,000	4,400
350 do. 370..	9	7	9,630	
370 do. 390..	10	7	10,650	5,100
390 do. 410..	10	7	11,700	
410 do. 435..	12	9	13,060	6,000
435 do. 460..	12	9	14,430	
460 do. 490..	14	10	15,920	7,000*
490 do. 520..	14	10	17,310	
520 do. 550..	16	12	18,720	..
550 do. 580..	16	12	20,350	..
580 do. 610..	18	13	21,900	..
610 do. 640..	18	13	23,700	..
640 do. 670..	20	14	25,350	..
670 do. 700..	20	14	27,050	..
700 do. 730..	22	15	28,560	..
730 do. 760..	22	15	30,180	..
760 do. 790..	24	17	32,100	..
790 do. 820..	24	17	34,350	..
820 do. 855..	26	18	36,450	..
855 do. 890..	26	18	38,750	..
890 do. 925..	28	19	41,000	..
925 do. 960..	28	19	43,880	..
960 do. 995..	30	20	46,350	..
†995 do. 1,030..	30	20	48,750	..

* When the length of the ship is over 520 feet, the Surveyor shall prescribe the minimum aggregate capacity of the lifeboats to be carried.

† When the length of the ship exceeds, 1,030 feet, the Surveyor shall prescribe the additional number of sets of davits and open boats to be carried.

APPENDIX II.

Table showing the minimum number of sets of davits and aggregate cubic capacity of lifeboats required to be provided in ships of Class V.

Registered length of the ship in feet.			Minimum number of sets of davits.	Minimum aggregate capacity of life boats in cubic feet.
*100	and under	120	2	300
120	do.	140	2	400
140	do.	160	2	500
160	do.	180	2	600
180	do.	210	3	800
210	do.	240	4	1,080
240	do.	270	5	1,450
270	do.	300	6	1,900
300	do.	330	7	2,450
330	do.	360	8	2,400
†360	do.	400	10	3,000

* When the length of a ship is under 100 feet, the Surveyor shall prescribe the minimum aggregate capacity of the lifeboats to be carried.

† When the length of a ship exceeds 400 feet, the Surveyor shall prescribe the additional number of sets of davits and the minimum aggregate capacity of the lifeboats to be carried.

LATRINE AND SANITARY ARRANGEMENTS.

DEPARTMENT OF COMMERCE.

NOTIFICATION.

MERCHANT SHIPPING.

Simla, the 27th April 1929.

No. 54-M. I.-29.—In exercise of the powers conferred by Sub-section (1) of Section 191 of the Indian Merchant Shipping Act, 1923 (XXI of 1923), the Governor-General in

Council is pleased to direct that the following further amendments shall, with effect from the 1st August 1929, be made in the rules published with the notification of the Government of India in the late Department of Finance and Commerce, No. 1354, dated the 14th March 1889 the same having been previously published as required by Sub-section (3) of the said Section.

Provided that these amendments shall not apply, and rules I, IV, V, VI and XIX of the rules published with the said notification shall continue to apply, to native passenger ships with regard to which a certificate of survey was granted before the 1st day of August 1929, under Section 136 or Section 144 of the Indian Merchant Shipping Act, 1923, while such certificate is in force.

Amendments.

1. After sub-rule (3) of rule I of the said rules the following sub-rule shall be inserted, namely :—

"(4) In every open deck on any such ship there shall be provided efficient means for the regular supply of fresh drinking water to the deck passengers, suitably distributed forward and aft.

The minimum number of supply stations to be required shall be in accordance with the following scale :—

Registered length of ship.	Minimum number of fresh water-supply stations.
Under 100 feet	2
100 and under 200 feet	3
200 and under 300 feet	4
300 and under 400 feet	6
400 and above	8"

2. For rules IV, V and VI of the said rules the following rules shall be substituted, namely :—

"IV. (1) Every such ship shall be fitted with not less than two latrines for the exclusive use of deck passengers and one additional latrine shall be required for every fifty or part of fifty deck-passengers in excess of one hundred which according to "Certificate A" the ship is certified to be capable of carrying :

Provided that no such ship shall be required to be fitted with more than sixty latrines for the use of deck passengers and that, in the case of ships certified for the carriage of deck passengers under the Indian Merchant Shipping Act, 1923, prior to the 1st August 1929, the provision of forty latrines shall suffice.

Provided further that in any ship whose voyage between terminal ports would, in ordinary circumstances, not exceed twenty-four hours, half the scale of latrines prescribed in this rule, with a minimum of two, shall suffice.

(2) No latrine for the use of deck passengers shall be allowed in the between-decks.

(3) The number of latrines that shall be permanent shall be not less than that prescribed in sub-rule (1) for the maximum number of deck passengers which may be carried in the fair season on the kind of voyage on which the ship is usually employed.

(4) The crew of the ship shall not, while deck passengers are on board, be allowed to use the latrines set apart for passengers but shall be provided with a separate set of latrines.

(5) The latrines with which such ship is required to be fitted for the use of deck passengers shall be divided into two portions, one of which shall be

set apart for the exclusive use of females. The entrances to latrines so set apart shall be entirely different.

(6) The latrines for males and females shall be indicated by means of a figure or painting of a man and a woman respectively.

(7) Where structural conditions permit, the latrines shall be in a convenient and accessible place, both forward and aft, on every deck above the between-decks other than the poop and bridge decks, on which deck passengers are permitted to be carried under "Certificate A," and in cases where latrines are fitted between decks they shall be separately ventilated and shall be effectually shut off so that no effluvia from them can escape into a passenger space.

(8) Every latrine or, where the latrines are in batteries, every battery of latrines, shall be provided with a sufficient supply of water by means of a tap, for purposes of ablution.

(9) Every latrine seat shall be contained in a separate compartment which shall have a door which can be secured by a hook or bolt from the inside. The platform and trough shall be as low as possible, and the two sides of the compartment shall be sufficiently high to give privacy from the adjoining compartment.

(10) Every latrine shall be fitted with an automatic intermittent flushing device and be provided with facilities for flushing whether the ship is at rest or moving, provided that, in ships certified for the carriage of deck passengers under the Indian Merchant Shipping Act, 1923, prior to the 1st August 1929, where the latrines are flushed by a constant flow of water no alterations in the arrangement shall be required so long as it remains efficient and to the Surveyor's satisfaction.

(11) No such ship coming under survey for the first time on or after the 1st August 1929 shall be permitted to be fitted with latrines of the pan and hand-flush type for the use of deck passengers.

(12) A special staff of sweepers shall be employed on every such ship at the rate of one sweeper for every twelve latrines with which the ship is required to be provided under sub-rule (1) of this rule.

Note.—"Surveyor" means a Surveyor appointed under section 129 of the Indian Merchant Shipping Act, 1923.

V. (1) Every such ship shall be provided with and have available for the use of deck-passengers not less than two places for washing sufficiently screened from the public view, of which places at least one shall be set apart for the exclusive use of females. The washing placesshall be so situated that it will not be necessary to enter the inner compartments of the latrines in order to reach them.

(2) A sufficient number of hand pumps or taps of the automatic shut-off type shall be provided in the wash places for supplying sea or fresh water for purposes of ablution.

(3) The crew of the ship shall not, while deck passengers are on board, be allowed to use the washing places set apart for such passengers but shall be provided with separate washing places.

VI. (1) When cattle are carried *on the open deck*, and are not under cover, the space occupied by them shall be effectually shut off from the passenger space by bulkheads, wooden partitions or otherwise. The partitions need not be close ; but

efficient wash boards shall be fitted to prevent the dung and urine of the cattle from getting on to the passenger space.

(2) When cattle are carried under cover on the same level deck as passengers, they shall be separated from the passenger space by a moveable close bulkhead running athwartships across the deck and extending from the deck to the covering above, or by some other efficient means.

(3) When cattle are carried either in the between-decks or holds, the passenger space shall be effectually shut off from the cattle space, and separately ventilated so that no effluvia from the cattle space can escape into the passenger space."

3. To sub-rule 2 of rule XIX of the said rules the following shall be added, namely :—

"and shall also state the number of deck passengers for whom space remains available."

4. After rule XX of the said rule the following rule shall be inserted, namely :—

XXI, (1) Every space included in the space treated as available for passengers on a native passenger ship shall be provided with efficient lighting and ventilation and with means of egress suitable to all weather conditions.

(2) The number of passengers to be accommodated in any such space shall be clearly marked thereon, and the space allotted to passengers who are by contract entitled to be accommodated with space in excess of the minimum required by or under the Act shall be clearly separated from every other such space.

(3) Effective means shall be provided for lighting exits and weather decks in emergencies.

INDIAN SECURITIES (AMENDMENT) ACT.

ACT NO. II OF 1928.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor-General on the 8th March, 1928.)

An Act further to amend the Indian Securities Act, 1920, for a certain purpose.

of 1920. WHEREAS it is expedient further to amend the Indian Securities Act, 1920, for the purpose hereinafter appearing; It is hereby enacted as follows:—

Short title. 1. This Act may be called the Indian Securities (Amendment) Act, 1928.

of 1920. Amendment of section 4, Act X of 1920. 2. To section 4 of the Indian Securities Act, 1920, the following sub-section shall be added, namely:—

of 1913. II of 1912. "(4) For the purposes of this section, a body incorporated under the Indian Companies Act, 1913, or the Co-operative Societies Act, 1912, or any other enactment for the time being in force whether within or without British India, relating to the incorporation of associations of individuals, shall be deemed to die when it is dissolved."

INDIAN INCOME-TAX (AMENDMENT) ACT.

ACT NO. III OF 1928.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor-General on the 13th March 1928.)

An Act further to amend the Indian Income-tax Act, 1922, for certain purposes.

I of 1922. WHEREAS it is expedient further to amend the Indian Income-tax Act, 1922, for certain purposes hereinafter, appearing; It is hereby enacted as follows:—

Short title and commencement. 1. (1) This Act may be called the Indian Income-tax (Amendment) Act, 1928.

(2) It shall come into force on the 1st day of April, 1928.

XI of 1922. 2. In sub-section (2) of section 10 of the Indian Income-tax Act, 1922 (hereinafter referred to as the said Act),— Amendment of section 10, Act XI of 1922.

(*a*) after clause (*vii*) the following clause shall be inserted, namely :—

" (*vii*) (*a*) in respect of animals which have been used for the purposes of the business otherwise than as stock in trade and have died or become permanently useless for such purposes, the difference between the original cost to the assessee of the animals and the amount, if any, realised in respect of the carcasses or animals" ; and

(*b*) after clause (*ix*) the following proviso shall be inserted, namely :—

" Provided that nothing in clause (*viii*) or clause (*ix*) shall be deemed to authorise the allowance of any sum paid on account of any cess, rate or tax levied on the profits or gains of any business or assessed at a proportion of or otherwise on the basis of any such profits or gains."

3. In clause (*b*) of sub-section (2) of section 14 of the said Act, after the words " his share in the firm" the words " at the time of such assessment " shall be added. Amendment of section 14, Act XI of 1922.

Insertion of new section 25A in Act XI of 1922. 4. After section 25 of the said Act the following section shall be inserted, namely :—

Assessment after partition of a Hindu undivided family. " 25A. (1) Where, at the time of making an assessment under section 23, it is claimed by or on behalf of any member of a Hindu family hitherto undivided that a partition has taken place among the members of such family, the Income-tax Officer shall make such inquiry thereinto as he may think fit, and, if he is satisfied that a separation of the members of the family has taken place and that the joint family property has been partitioned among the various members or groups of members in definite portions before the end of the previous year, he shall record an order to that effect :

Provided that no such order shall be recorded until notices of the inquiry have been served on all the members of the family.

(2) Where such an order has been passed, the Income-tax Officer shall make an assessment of the total income received by or on behalf of the joint family as such, as if no separation or partition has taken place, and each member or group of members shall, in addition to any income-tax for which he or it may be separately liable and notwithstanding anything contained in sub-section (1) of section 14, be liable for a share of the tax on the income so assessed according to the portion of the joint family property alloted to him or it ;

and the Income-tax Officer shall make assessments accordingly on the various members and groups of members in accordance with the provisions of section 23 :

Provided that all the separated members and groups of members shall be liable jointly and severally for the tax assessed on the total income received by or on behalf of the joint family as such."

Amendment of section 26 Act XI of 1922.

5. For section 26 of the said Act the following section shall be substituted, namely :—

Change in constitution of a firm.

" 26. (1) Where, at the time of making an assessment under section 23, it is found that a change has occurred in the constitution of a firm or that a firm has been newly constituted, the assessments on the firm and on the members thereof shall, subject to the provisions of this Act, be made as if the firm had been constituted throughout the previous year as it is constituted at the time of making the assessment, and as if each member had received a share of the profits of that year proportionate to his interest in the firm at the time of making the assessment.

Change in ownership of business.

(2) Where, at the time of making an assessment under section 23, it is found that the person carrying on any business, profession or vocation has been succeeded in such capacity by another person, the assessment shall be made on such person succeeding, as if he had been carrying on the business, profession or vocation throughout the previous year, and as if he had received the whole of the profits for that year."

Amendment of section 35, Act XI of 1922.

6. In sub-section (1) of section 35 of the said Act,—

(*a*) before the words " The Income-tax Officer may" the following words shall be inserted, namely :—

" The Commissioner or Assistant Commissioner may, at any time within one year from the date of any order passed by him in appeal or, in the case of the Commissioner, in revision under section 33 and" ;

(*b*) for the words " of the assessment" the words " of the appeal, revision or assessment, as the case may be," shall be substituted ;

(*c*) for the words " such assessee" the words " the assessee" shall be substituted ; and

(*d*) in the proviso, for the words " the Income-tax Officer" the words " the Commissioner, the Assistant Commissioner or the Income-tax Officer, as the case may be," shall be substituted.

Amendment of section 42, Act XI of 1922.

7. In section 42 of the said Act, the following sub-section shall be added, namely :—

" (*3*) Where any profits or gains have accrued or arisen to any person directly or indirectly from the sale in British India by him or by any agency or branch on his behalf of any merchandise exported to British India by him or any agency or branch on his behalf from any place outside British India, the profits or gains shall be deemed to have accrued and arisen and to have been received in British India, and no allowance shall be made under sub-section (*2*) of section 10 in respect of any buying or other commission whatsoever not actually paid, or of any other amounts not actually spent, for the purpose of earning such profits or gains."

Amendment of section 46, Act XI of 1922.

8. After sub-section (*1*) of section 46 of the said Act the following sub-section shall be inserted, namely :—

" (*1A*) For the purposes of sub-section (*1*), the Income-tax Officer may direct the recovery of any sum less than the amount of the arrears and may enhance the sum so directed to be recovered from time to time in the case of a continuing

default, so however that the total sum so directed to be recovered shall not exceed the amount of the arrears payable.'

Amendment of section 48, Act XI of 1922.

9. In section 48 of the said Act, the following sub-sections shall be added, namely:—

"(*4*) For the purposes of this section, 'total income' includes, in the case of any person not resident in British India, all income, profits and gains, wherever arising, accruing or received, which if arising, accruing or received in British India, would be included in the computation of total income under section 16.

(*5*) Nothing in this section shall entitle to any refund any person not resident in British India who is neither a British subject as defined in section 27 of the British Nationality and Status of Aliens Act, 1914, nor a subject of a State in India." 4 & 5 Geo. 5 c. 17.

Amendment of section 56, Act XI of 1922.

10. The proviso to section 56 of the said Act shall be omitted.

Amendment of section 66, Act XI of 1922.

11. In the proviso to sub-section (*2*) of section 66, for the word "review" the word "revision" shall be substituted.

INDIAN FINANCE ACT.

ACT No. V OF 1928.

[PASSED BY THE INDIAN LEGISLATURE.]

(*Received the assent of the Governor-General on the 27th March* 1928.)

An Act to fix the duty on salt manufactured in, or imported by land into, certain parts of British India, to fix maximum rates of postage under the Indian Post Office Act, 1898, further to amend the Indian Paper Currency Act, 1923, and to fix rates of income-tax.

WHEREAS it is expedient to fix the duty on salt manufactured in, or imported by land into, certain parts of British India to fix maximum rates of postage VI of 1898. X of 1923.

under the Indian Post Office Act, 1898, further to amend the Indian Paper Currency Act, 1923, and to fix rates of income-tax; It is hereby enacted as follows:—

Short title, extent and duration.

1. (*1*) This Act may be called the Indian Finance Act, 1928.

(*2*) It extends to the whole of British India, including British Baluchistan and the Sonthal Parganas.

(*3*) Sections *2* and *3* shall remain in force only up to the 31st day of March 1929.

XII of 1882.

Fixation of salt duty.

2. The provisions of section 7 of the Indian Salt Act, 1882, shall, in so far as they enable the Governor-General in Council to impose by rule made under that section a duty on salt manufactured in, or imported into, any part of British India other than Burma and Aden, be construed as if, with effect from the 1st day of April, 1928, they imposed such duty at the rate of one rupee and four annas per maund of eighty-two and two-sevenths pounds avoirdupois of salt manufactured in, or imported by land into, any such part, and such duty shall, for all the purposes of the said Act, be deemed to have been imposed by rule made under that section.

Postal rates.

VI of 1898.

3. With effect from the 1st day of April, 1928, the schedule contained in the First Schedule to this Act shall be inserted in the Indian Post Office Act, 1898, as the First Schedule to that Act.

X of 1923.

Amendment of Act X of 1923.

4. In sub-section (*7*) of section 19 of the Indian Paper Currency Act, 1923, for the figures "1928" the figures "1929" shall be substituted.

Income-tax and super-tax.

5. (*1*) Income-tax for the year beginning on the 1st day of April, 1928, shall be charged at the rates specified in Part I of the Second Schedule.

(2) The rates of super-tax for the year beginning on the 1st day of April, 1928, shall, for the purposes of section 55 of the Indian Income-tax Act, 1922, be those specified in Part II of the Second Schedule. XI of 1922.

(3) For the purposes of the Second Schedule, "total income" means total income as determined, for the purposes of income-tax or super-tax, as the case may be, in accordance with the provisions of the Indian Income-tax Act, 1922. XI of 1922.

SCHEDULE I.

Schedule to be inserted in the Indian Post Office Act, 1898.

[*See section* 3.]

"THE FIRST SCHEDULE.

INLAND POSTAGE RATES.

[*See Section* 7.]

Letters.

For a weight not exceeding two and a half tolas	One anna.
For every two and a half tolas, or fraction thereof, exceeding two and a half tolas ..	One anna.

Postcards.

Single	Half an anna.
Reply	One anna.

Book, Pattern and Sample Packets.

For every five tolas or fraction thereof ..	Half an anna.

Registered Newspapers.

For a weight not exceeding eight tolas ..	Quarter of an anna.
For a weight exceeding eight tolas and not exceeding twenty tolas	Half an anna.
For every twenty tolas, or fraction thereof exceeding twenty tolas	Half an anna.

Parcels.

For a weight not exceeding twenty tolas ..	Two annas.
For a weight exceeding twenty tolas and not exceeding forty tolas	Four annas.
For every forty tolas, or fraction thereof, exceeding forty tolas	Four annas.

SCHEDULE II.

[*See section* 5.]

PART I.

Rates of Income-tax.

		Rate.
A.	In the case of every individual, Hindu undivided family, unregistered firm and other association of individuals not being a registered firm or a company—	
	(1) When the total income is less than Rs. 2,000	*Nil.*
	(2) When the total income is Rs. 2,000 or upwards, but is less than Rs. 5,000..	Five pies in the rupee.
	(3) When the total income is Rs. 5,000 or upwards, but is less than Rs. 10,000.	Six pies in the rupee.
	(4) When the total income is Rs. 10,000 or upwards, but is less than Rs. 20,000	Nine pies in the rupee.
	(5) When the total income is Rs. 20,000 or upwards, but is less than Rs. 30,000.	One anna in the rupee.
	(6) When the total income is Rs. 30,000 or upwards, but is less than Rs. 40,000	One anna and three pies in the rupee.
	(7) When the total income is Rs. 40,000 or upwards	One anna and six pies in the rupee.
B.	In the case of every company and registered firm, whatever its total income	One anna and six pies in the rupee.

Indian Finance.

PART II.

Rates of Super-tax.

		Rate.
In respect of the excess over fifty thousand rupees of total income—		
	(1) in the case of every company ..	One anna in the rupee.
	(2) (*a*) in the case of every Hindu undivided family—	
	(*i*) In respect of the first twenty-five thousand rupees of the excess	*Nil.*

	Rate
(*ii*) for every rupee of the next twenty-five thousand rupees of such excess	One anna in the rupee.
(*b*) in the case of every individual, unregistered firm and other association of individuals not being a registered firm or a company, for every rupee of the first fifty thousand rupees of such excess ..	One anna in the rupee.
(*c*) in the case of every individual, Hindu undivided family, unregistered firm and other association of individuals not being a registered firm or a company—	
(*i*) for every rupee of the second fifty thousand rupees of such excess	One and a half annas in the rupee.
(*ii*) for every rupee of the next fifty thousand rupees of such excess	Two annas in the rupee.
(*iii*) for every rupee of the next fifty thousand rupees of such excess	Two and a half annas in the rupee.
(*iv*) for every rupee of the next fifty thousand rupees of such excess	Three annas in the rupee.
(*v*) for every rupee of the next fifty thousand rupees of such excess	Three and a half annas in the rupee.
(*vi*) for every rupee of the next fifty thousand rupees of such excess	Four annas in the rupee.
(*vii*) for every rupee of the next fifty thousand rupees of such excess	Four and a half anna in the rupee.
(*viii*) for every rupee of the next fifty thousand rupees of such excess	Five annas in the rupee.
(*ix*) for every rupee of the next fifty thousand rupees of such excess	Five and a half annas in the rupee.
(*x*) for every rupee of the remainder of the excess	Six annas in the rupee.

INDIAN MERCHANT SHIPPING (AMENDMENT) ACT.

ACT NO. VI OF 1928.

[PASSED BY THE INDIAN LEGISLATURE.]

(*Received the assent of the Governor-General on the 27th March*, 1928.)

An Act further to amend the Indian Merchant Shipping Act, 1923, in order to vest in the Governor-General-in-Council the control of matters covered by that Act.

WHEREAS, by the Devolution Rules, made under section 45A of the Government of India Act, subjects, in relation to the functions of government, have been classified as central and provincial subjects, for the purpose of distinguishing the functions of Local Governments and the functions of the Governor-General in Council;

AND WHEREAS the Indian Merchant Shipping Act, 1923, relates to matters falling within the scope of subjects classified as central, but vests the control of many of the said matters in Local Governments;

XXI of 1923.

AND WHEREAS it is expedient to vest the control of all such matters in the Governor-General in Council;

It is hereby enacted as follows:—

Short title and commencement.

(*1*) This Act may be called the Indian Merchant Shipping (Amendment) Act, 1928.

(*2*) It shall come into force on such date as the Governor-General in Council may, by notification in the Gazette of India, appoint.

Substitution of the Governor-General in Council for the Local Governments.

XXI of 1923.

2. In the sections, sub-sections and clauses of the Indian Merchant Shipping Act, 1923 (hereinafter referred to as the said Act), which are shown in the first three columns of the Schedule as being amended in accordance with the section for the words "the Local Government", or "a Local Government", or "any Local Government", as the case may be, wherever they occur, the words "the Governor-General in Council" shall be substituted.

Substitution of "he" signifying the Governor-General in Council for "it" signifying a Local Government.

3. In the sections, sub-sections and clauses of the said Act, which are shown in the first three columns of the Schedule as being amended in accordance with this section, for the word "it" wherever it occurs signifying a Local Government, the word "he" shall be substituted.

Omission of phrases relating to the sanction, approval or control of the Governor-General in Council.

4. In the sections, sub-sections and clauses of the said Act, which are shown in the first three columns of the Schedule as being amended in accordance with this section, the words "with the previous sanction of the Governor-General in Council," or "and the sanction of the Governor-General in Council", or "subject to the control of the Governor-General in Council", or "with the previous approval of the Governor-General in Council", or "with the approval of the Governor-General in Council", as the case may be, shall be omitted.

Substitution of "Gazette of India" for "local official Gazette."

5. In the sections, sub-sections and clauses of the said Act, which are shown in the first three columns of the Schedule as being amended in accordance with this section, for the words "local official Gazette" wherever they occur, the words "Gazette of India" shall be substituted.

Further amendments to be made.

6. In addition to the amendments to be made under sections 2, 3, 4 and 5, the amendments shown in the fourth column of the Schedule shall be made in the sections, sub-sections or clauses of the said Act shown against them in the first two columns of the Schedule.

Insertion of new section 4-A in Act XXI of 1923. Power of the Governor-General in Council to delegate his powers to Local Governments.

7. After section 4 of the said Act the following section shall be inserted, namely :—

"4A. The Governor-General in Council may, by notification in the Gazette of India, delegate to any Local Government any or all of his powers under this Act, either absolutely or subject to such conditions or restrictions as he may think fit."

Insertion of new section 294A in Act XXI of 1923.

8. After section 294 of the said Act, the following section shall be inserted, namely :—

Power to appoint committees to advise on rules and scales.

"294A. (*1*) The Governor-General in Council may, if he thinks fit, appoint Committees for the purpose of advising him when considering the making or alteration of any rules or scales under this Act, consisting of such persons as he may appoint representing the interests principally affected, or having special knowledge of the subject-matter.

(*2*) There shall be paid to the members of any such Committee such travelling and other allowances as the Governor-General in Council may fix.

(*3*) Committees may be appointed under this section to advise the Governor-General in Council especially as regards any special rules or scales, or, generally, as regards any class or classes of rules or scales which the Governor-General in Council may assign to them."

Saving of things done under Act XXI of 1923.

9. Where anything done under the said Act is in force immediately prior to the commencement of this Act, it shall be deemed, as from the commencement of this Act, to have been done under the said Act as hereby amended.

THE SCHEDULE.

(*See sections* 2, 3, 4, 5 *and* 6.)

Sections of the said Act to be amended.	Sub-sections or clauses in these sections where the amendments are to be made.	Sections of this Act in accordance with which amendments are to be made.	Further amendments directed to be made by section 6 of this Act.
6	(2) (3)	2 2, 3	(*i*) The word "*respectively*" *shall be omitted.* (*ii*) For the words "*the control of that Government or*" the words "*his control*" or to the control" *shall be substituted.*

SCHEDULE—*contd.*

Sections of the said Act to be amended.	Sub-sections or clauses in these sections where the amendments are to be made.	Sections of this Act in accordance with which amendments are to be made.	Further amendments directed to be made by section 6 of this Act.
7	(1)	2	
9	(1)	2	
15	..	2	
16	..	2, 3	
17	(3)	2	
18	..	2	
19	..	2	
20	..	2	(*i*) The words "by or under the authority of which his certificate was granted" shall be omitted. (*ii*) After the word "him" where it first occurs, the words "under this Act" shall be inserted.
21	..	2, 4	
24	(1) & (2)	2	
28	(2), clause (*f*)	2, 4, 5	
40	(1)	2, 3	For the words "the territories subject to the said Government" and for the words "such territories," the words "British India" shall be substituted.
43	(1)	2	
		2	
44	(1)	2	
48	(1)	2	
53	(3)	2	
70	(2)	2	
71	(1)	2	
74	(2)	2, 4	
78	(2)	2	
81	(1)	2, 3, 5	
85	(1)	2	
87	(1)	2, 4, 5	
106	(1)	2	
116	(1), clause (*a*)	2, 3	
	(1), „ (*b*)	2, 3	
119	(1)	2	
120	(1)	2	
126	..	2, 4, 5	

SCHEDULE—*contd.*

Sections of the said Act to be amended.	Sub-sections or clauses in these sections where the amendments are to be made.	Sections of this Act in accordance with which amendments are to be made.	Further amendments directed to be made by section 6 of this Act.
129	..	2, 3	For the words "within the territories under its administration" the words "in British India" shall be substituted.
131	..	2, 5	
132	..	2	
135	(1)	2	
136	(1), (3) & (4)	2	
137	(1)	2	
138	Clause (*c*)	2	
139	..	2, 3	
140	(1)	2, 3	
141	..	..	This section shall be omitted.
143	..	2	
144	(1)	2, 3	
	(2)	2, 3, 5	
	(3)	2	
145	(1)	2, 4	
	(2), clause (*d*)		The words "within the territories under its administration" shall be omitted.
147	(3)	2, 4	
148	(1)	2, 3, 4	
	(2)	2	
150	(1)	2	
151	(1)	2	
156	..	2	
159	(2)	..	The words "the Local" shall be omitted.
160	(3)	2	For the words "that Government appoints" the words "he may appoint" shall be substituted.
167	(2)	2	
170	(1) & (2)	2	
173	..	2, 3	
178	..	2	
188	(1)	2	For the words "that Government" the word "him" shall be substituted.
191	(1)	....	(*i*) In clause (*i*) the word "and" shall be omitted.

SCHEDULE—*contd.*

Sections of the said Act to be amended.	Sub-sections or clauses in these sections where the amendments are to be made.	Sections of this Act in accordance with which amendments are to be made.	Further amendments directed to be made by section 6 of this Act.
			(*ii*) After clause (*i*) the following two clauses shall be inserted, namely :— "(*j*) the local limits within which, and the time and mode at and in which, passengers are to be embarked or discharged at any port or place appointed under this Part in that behalf; (*k*) the time within which the ship or any ship of the class is to depart or proceed on her voyage after commencing to take passengers on board; and". (*iii* clause (*j*) shall be re-lettered as clause (*l*).
191	(2)	..	This sub-section shall be omitted.
191	(3)	..	This sub-section shall be re-numbered as sub section (2); and for the words "authority making it" the words "Governor-General in Council" shall be substituted.
191	(4)	..	This sub-section shall be re-numbered as sub-section (3).
203	(1)	2	
206	(1) & (3)	2	
207	(1)	2	
208A	..	2	
209A	(1)	2	
209C	(3)	2	
213	(1)	....	(*i*) The clauses from (*a*) to (*r*) shall be re-lettered serially from (*a*) to (*u*); and in clause (*u*) as so re-lettered [being the present clause (*r*)] the word "and" shall be omitted.

SCHEDULE—*contd.*

Sections of the said Act to be amended.	Sub-sections or clauses in these sections where the amendments are to be made.	Sections of this Act in accordance with which amendments are to be made.	Further amendments directed to be made by section 6 of this Act.
213	(1)	..	(*ii*) After clause (*u*) as so re-lettered, the following two clauses shall be inserted, namely :— "(*v*) the local limits within which, and the time and mode at and in which, pilgrims shall be embarked or discharged at any port or place appointed under this Part in that behalf ; (*w*) the time within which a pilgrim ship shall depart or proceed on her voyage after commencing to take pilgrims on board ; and" (*iii*) clause (*s*) shall be re-lettered as clause (*x*).
213	(2)	..	This sub-section shall be omitted.
213	(3)	..	This sub-section shall be re-numbered as sub-section (2) ; and for the words "authority making it" the words "Governor-General in Council" shall be substituted.
213	(4)	..	This sub-section shall be re-numbered as sub-section (3).
214	(1)	2	
216	..	2	
218	(2)	2	
	(3)	2, 4	
221	(2)	2	
223	..	2, 4	For the word "its" the word "his" shall be substituted.
224	(1)	2, 4	
228	(1)	2, 4, 5,	
229	(4)	2	
232	(1)	2	
232	(1), clause (*a*)	2, 3	
232	(1), „ (*c*)	2, 3	(*i*) For the word "his" the word "the" shall be substituted.

SCHEDULE—*contd.*

Sections of the said Act to be amended.	Sub-sections or clauses in these sections where the amendments are to be made.	Sections of this Act in accordance with which amendments are to be made.	Further amendments directed to be made by section 6 of this Act.
			(*ii*) For the word "its" the word "his" shall be substituted.
232	(1), clause (*e*)	2	
232	(1), „ (*f*)	2, 3	
232	(1), „ (*g*)	2	
232	(2) & (3)	2	
235	....	2	
236	....	2	For the words "such Government or officer" where they occur four times, the words "the Governor-General in Council or the detaining officer" shall be substituted.
238	Clauses (*ii*) & (*iii*)	2	
239	(1)	2, 3, 5	
246	(3)	..	For the words "or, when he arrives at a port in British India, to any officer appointed by the Local Government in this behalf at that port", the words "and also to the officer appointed in this behalf by the Governor-General in Council" shall be substituted.
247	(1)	..	(*i*) For the words "Magistrate or any officer, appointed by the Local Government in this behalf," the words "such officer" shall be substituted. (*ii*) For the words "Local Government" where they occur for the second time, the following words shall be substituted, namely:— "Governor-General in Council, and also to the Local Government on or near whose coasts the casualty occurred, or within whose territories any witness

SCHEDULE—*contd.*

Sections of the said Act to be amended.	Sub-sections or clauses in these sections where the amendments are to be made.	Sections of this Act in accordance with which amendments are to be made.	Further amendments directed to be made by section 6 of this Act.
			resides, or evidence can be obtained as the case may be; and may proceed to make a preliminary inquiry into the casualty."
247	(2)	..	The words "Magistrate or" shall be omitted. After sub-section (2) the following sub-section shall be added, namely:— "(3) An officer making a preliminary inquiry under this section shall send a report thereof to the Governor-General in Council and shall send a copy thereof to the Local Government."
248	..	..	For this section the following section shall be substituted, namely:— "248. Application to Court for a formal investigation. The officer appointed under sub-section (3) of section 246, whether he has made a preliminary inquiry or not, may and where the Governor-General in Council so directs, shall, make an application to a Court empowered under section 249, requesting it to make a formal investigation into any shipping casualty; and the Court shall thereupon make such investigation."

SCHEDULE—*contd.*

Sections of the said Act to be amended.	Sub-sections or clauses in these sections where the amendments are to be made.	Sections of this Act in accordance with which amendments are to be made.	Further amendments directed to be made by section 6 of this Act.
249	..	..	For this section the following section shall be substituted, namely:— "249. Magistrate of the first class specially empowered in this behalf by the Local Government and Presidency Magistrates, shall have jurisdiction to make formal investigations into shipping casualties under this Part." Court empowered to make formal investigation.
251	(1) & (2)	2	
253	..	..	For the words "shall have—" and clauses (*a*) and (*b*), the words "shall have the same powers as are exercisable by that Court in the exercise of its criminal jurisdiction" shall be substituted.
254	(1)	..	For this sub-section, the following sub-section shall be substituted, namely:— "(*1*) A Court making a formal investigation shall constitute as its assessors not less than two and not more than four persons, of whom one shall be a person conversant with maritime affairs and the other or others shall be conversant with either maritime or mercantile affairs:

SCHEDULE—*contd.*

Sections of the said Act to be amended.	Sub-sections of clauses in these sections where the amendments are to be made.	Sections of this act in accordance with which amendments are to be made.	Further amendments directed to be made by section 6 of this Act.
			Provided that, where the investigation involves, or appears likely to involve, any question as to the cancellation or suspension of the certificate of a master, mate or engineer, two of the assessors shall be persons having also experience in the merchant service."
			After sub-section (*2*) the following sub-section shall be added, namely :— "(*3*) The assessors shall be chosen from a list to be prepared from time to time by the Governor-General in Council."
255	(1)	2	
256	..	..	For the words "the powers of a Magistrate of the first class or of a Presidency Magistrate" the words "its powers as a Criminal Court" shall be substituted.
257	(1)	2	At the end of this sub-section the words "and shall also send a copy thereof to the Local Government," shall be added.
	(2)	2	For the word "section" the word "sub-section" shall be substituted.
259	(1)	2, 3 (where the word 'it' first occurs.)	For the words "and if it is so empowered by any enactment of a British Indian Legislature for the time being in force, grant under that enactment but" the word "grant" shall be substituted.
	(3)	2	

SCHEDULE—*contd.*

Sections of the said Act to be amended.	Sub-sections or clauses in these sections where the amendments are to be made.	Sections of this Act in accordance with which amendments are to be made.	Further amendments directed to be made by section 6 of this Act.
260	(1)	2	For the words "that or any other Local Government" the words "the Governor-General in Council" shall be substituted.
260	(2)	2	For the word "it" the word "him" and for the word "its" the word "his" shall be substituted.
261	..	..	This section shall be omitted.
262	..	..	(*i*) For the words "Every Local Government cancelling or suspending" the words "When the Governor-General in Council cancels or suspends" shall be substituted. (*ii*) After the word "engineer" the word "he" shall be inserted.
263	(1)	2, 3	
264	(1)	2	
264	(3)	2	For the words "that Government, the word "him" shall be substituted.
264	(5)	2	(*i*) The figures "261" shall be omitted.
264	(5)	2	(*ii*) The words "which cancels or suspends a certificate" shall be omitted. (*iii*) For the words "Local Government to which the Court has forwarded the certificate under sub-section (3), as if such Local Government had itself" the words "Governor-General in Council as if he had himself" shall be substituted

SCHEDULE—*concld.*

Section of the said Act to be amended.	Sub-sections or clauses in these sections where the amendments are to be made.	Sections of this Act in accordance with which amendments are to be made.	Further amendments directed to be made by section 6 of this Act.
266	(1)	2	In clause (*b*), for the words "that Local Government" where they occur twice, the word "him" shall be substituted.
267	(1)	3	For the words "Local Government" the words "Governor-General in Council or a person duly appointed by him in this behalf" shall be substituted.
257	(2)	..	For the words "Local Government" the words "Governor-General in Council or such authorised person" shall be substituted.
268	(2)	2	
268	(4)	2, 5	
269	(1), (5), (6), (7).	2	
270	..	2	
271	(1)	2, 3	For the words "the Port-officer" the words "a person duly appointed by the Governor-General in Council in this behalf" shall be substituted.
271	(2)	2	For the word "its" the word "his" shall be substituted.
273	(1)	2, 3, 5	
276	..	2	
290	..	2	For the words "the territories administered by such Government, and, subject to the control of the Governor-General in Council," the words "British India, and may" shall be substituted.
291	..	2	
294	..	..	The words "or the local official Gazette, as the case may be," shall be omitted.

INDIAN TARIFF (AMENDMENT) ACT.

ACT NO. VII OF 1928.

[PASSED BY THE INDIAN LEGISLATURE.]

(*Received the assent of the Governor-General on the 27th March*, 1928.)

An Act further to amend the Indian Tariff Act, 1894, for certain purposes.

VIII of 1894. WHEREAS it is expedient further to amend the Indian Tariff Act, 1894, for the purposes hereinafter appearing; It is hereby enacted as follows:—

Short title and commencement.

1. (*1*) This Act may be called the Indian Tariff (Amendment) Act, 1928.

(*2*) It shall come into force on such date as the Governor-General in Council may, by notification in the Gazette of India, appoint.

VIII of 1894. **2.** In the Second Schedule to the Indian Tariff Act, 1894, there shall be made the amendments specified in the Schedule to this Act.

Amendment of the Second Schedule to Act VIII of 1894.

THE SCHEDULE.

(*See section* 2.)

AMENDMENTS TO THE SECOND SCHEDULE TO THE INDIAN TARIFF ACT, 1894.

1. In sub-head (*e*) of Item No. 12, for the words "which may be maintained and organized for Imperial Service" the words "being a unit notified in pursuance of the First Schedule to the Indian Extradition Act, 1903," shall be substituted.

XV of 1903.

2. In Item No. 14, after the word "QUININE" the following words shall be added, namely :—

"and alkaloids derived from other sources which are chemically identical with alkaloids extracted from cinchona bark."

3. In Item No. 15, after the words "spraying machines" the following words shall be inserted, namely :—

"beet pullers, broadcast seeders, corn pickers, corn shellers, culti-packers, drag scrapers, stalk cutters, huskers and shredders, potato planters, lime sowers, manure spreaders, listers, soil graders."

4. In Item No. 16 after the words "cream separators" the words "milking machines" shall be inserted.

5. In sub-head (4) of Item No. 18A, after the word "materials" the brackets and words "(other than cotton, hair and canvas ply)" shall be inserted.

6. In Item No. 18C, the word "aluminium" shall be omitted and for the words "lead and rule cutters" the words "lead cutters, rule cutters, slug cutters" shall be substituted.

7. In Item No. 20, after the word "coin" the following words shall be added, namely :—

"and gold and silver sheets and plates which have undergone no process of manufacture subsequent to rolling."

8. After Item No. 21A, the following Item shall be inserted, namely :—

"21B PAPER MONEY."

9. In Item No. 24, for the words "and manuscripts" the words "manuscripts, and illustrations specially made for binding in books" shall be substituted.

10. After Item No. 24, the following Item shall be inserted, namely—

"24A LIGHT SHIPS."

and Items Nos. 24A and 24B shall be re-numbered as 24B and 24C, respectively.

11. After Item No. 24C, as so re-numbered, the following Item shall be inserted, namely :—

" 24D STONE prepared as for road metalling."

12. After Item No. 25, the following Item shall be inserted, namely :—

" 25A INSIGNIA AND BADGES of official British and Foreign Orders."

13. In Item No. 26, after the word "SPECIMENS" the words "MODELS AND WALL DIAGRAMS" shall be inserted.

14. After Item No. 27, the following heading and Item shall be inserted, namely :—

"FRUITS AND VEGETABLES.

			Rs.	a.
27A	CURRANTS	Cwt.	1	4."

15. After Item No. 43, the following heading and Item shall be inserted, namely :—

MACHINERY.

43A	COTTON, HAIR AND CANVAS BELTING for machinery.	PLY "*Ad valorem* 5 per cent."

and Item No. 43A shall be re-numbered 43B.

16. After Item No. 45A, the following Item shall be inserted, namely :—

" 45B	YARN (excluding cotton yarn) such as is ordinarily used for the manufacture of belting for machinery.	"*Ad valorem.* 5 per cent."

17. In Item No. 46C, the words "excluding white Portland cement" shall be added.

18. In Item No. 59, for the word "Company" the word "Administration" shall be substituted.

19. In Item No. 63, for the word "water-tank" the word "water-tanks", and for the word "company", the word "administration" shall be substituted.

20. In Item No. 67, after the word "preserved" the words "not otherwise specified" shall be added.

21. In Item No. 85, the brackets, words and figures, "(*see* Nos. 132 and 133)" and "(*see* Nos. 100A and 134)" shall be omitted.

22. In Item No. 91, after the word "APPLIANCES" the words and brackets "(including plated surgical instruments)" shall be inserted.

23. In Item No. 99, the brackets, words and figures "(*see* No. 21)", "(*see* No. 21A)" and "(*see* Nos. 155 and 156)" shall be omitted, and after the word "unused" the words "and paper money" shall be inserted.

24. In Item No. 100, after the word "silk", where it occurs for the first time the words "and silk mixtures" shall be inserted, and the brackets, words and figures "(*see* No. 134)", where they occur in two places, and the brackets, words and figures "(*see* No. 22)" shall be omitted.

25. In Item No. 103, for the words "other than Portland cement" the words "excluding Portland cement other than white Portland cement" shall be substituted.

26. In Item No. 118, the words "but excluding stone prepared as for road metalling" shall be added.

27. In Item No. 129, the words "excluding surgical instruments" shall be added.

28. In Item No. 132, after the word "wire" the words "gold leaf" shall be inserted, and after the word "sorts" the words "not otherwise specified" shall be added.

29. In Item No. 133, after the word "wire" the words "silver leaf" shall be inserted, and after the word "sorts" the words "not otherwise specified" shall be added.

30. In Item No. 138, for the words "including photographs and picture postcards" the brackets and words "(including photographs and picture postcards), not otherwise specified" shall be substituted.

STEEL INDUSTRY (PROTECTION) ACT.

ACT No. VIII OF 1928.

[PASSED BY THE INDIAN LEGISLATURE.]

(*Received the assent of the Governor-General on the 27th March*, 1928.)

An Act to provide for the modification of certain import duties relating to the protection of the Steel Industry in British India.

WHEREAS it is expedient, in pursuance of the policy of discriminating protection of industries in British India with due regard to the well-being of the community, to remove the protective duty now leviable on certain kinds of iron or steel nails and wire, the said protective duty being no longer required;

AND WHEREAS it is also expedient to remove the existing inequality of tariff treatment as between manufacturers in British India and manufacturers abroad of iron and steel bolts and nuts;

It is hereby enacted as follows:—

Short title and commencement.

1. (*1*) This Act may be called the Steel Industry (Protection) Act, 1928.

(*2*) It shall come into force on the 1st day of April 1928.

Amendment of the Second Schedule to Act VIII of 1894.

2. In the Second Schedule to the Indian Tariff Act, 1894, there shall be made the amendments specified in the Schedule to this Act. VIII of 1894

THE SCHEDULE.

(*See section* 2.)

AMENDMENTS TO THE SECOND SCHEDULE TO THE INDIAN TARIFF ACT, 1894.

1. In item No. 61—

(*a*) the second sub-item, namely,

" ,, ,, bolts and nuts, including hookbolts and nuts for roofing."

shall be omitted;

(*b*) in the fourth sub-item, the words, brackets and figures "not otherwise specified (*see* No. 145)" shall be omitted and

(*c*) in the tenth sub-item, for the words "barbed or stranded fencing-wire and wire-rope" the words "wire including fencing-wire and wire-rope, but excluding wire-netting" shall be substituted.

2. For item No. 145, the following shall be substituted, namely :—

"145	IRON OR STEEL BOLTS AND NUTS, including hook-bolts and nuts for roofing.	Rs. 2 per cwt."

3. Item 149 shall be omitted.

INDIAN TERRITORIAL FORCE (AMENDMENT) ACT.

ACT NO. IX OF 1928.

[PASSED BY THE INDIAN LEGISLATURE.]

(*Received the assent of the Governor-General on the 27th March*, 1928).

An Act further to amend the Indian Territorial Force Act, 1920, for certain purposes.

XLVIII of 1920. WHEREAS it is expedient further to amend the Indian Territorial Force Act, 1920, for the purposes hereinafter appearing; It is hereby enacted as follows :—

Short title and commencement.

1. (*1*) This Act may be called the Indian Territorial Force (Amendment) Act, 1928.

(*2*) It shall come into force on such date, not later than the 1st day of January, 1929, as the Governor-General in Council may, by notification in the *Gazette of India* appoint.

XLVIII of 1920.

Amendment of long title and preamble to Act XLVIII of 1920.

2. (*1*) In the long title of the Indian Territorial Force Act, 1920 (hereinafter referred to as the said Act), the words "and to provide for the enrolment therein of persons other than European British subjects" shall be omitted.

(2) In the preamble to the said Act, the words " and for the enrolment therein of persons other than European British subjects who may offer themselves therefor " shall be omitted.

3. In section 2 of the said Act,—

Amendment of section 2 Act XLVIII of 1920.

(a) the definition of " Advisory Committee " shall be omitted;

(b) between the definitions of " European British subject " and " prescribed " the following definitions shall be inserted, namely :—

" ' non-commissioned officer ' means a person holding non-commissioned rank in the Indian Territorial Force, and includes an acting non-commissioned officer;

' Officer ' means a senior officer or a junior officer," and

(c) the definition of " University Corps " shall be omitted.

Amendment of section 4, Act XLVIII of 1920.

4. In section 4 of the said Act,—

(a) after the word " more," the word " provincial " shall be inserted;

(b) after the word " disband " the words " or re-constitute " shall be inserted; and

(c) section 4, as so amended, shall be re-numbered as sub-section (1), and the following sub-sections shall be added, namely :—

" (2) The Governor-General in Council may constitute for any town or group of towns in a Province one or more urban corps or units of the Indian Territorial Force, to be recruited from persons residing in or near such town or towns, and may disband or re-constitute any corps or unit so constituted.

(3) The Governor-General in Council may constitute for any Province a University Corps consisting of one or more units of the Territorial Force, for the appointment thereto students of, and other persons connected with, a University established by law in British India, or colleges affiliated to such a University, and may disband or reconstitute any unit so constituted."

Insertion of new section 4A in Act XLVIII of 1920.

5. After section 4 of the said Act, the following section shall be inserted, namely :—

Classes of Officers.

"4A. (*1*) There shall be the following classes of officers in the Indian Territorial Force, namely :—

(*a*) senior officers, holding commissions granted by the Governor-General in the name of His Majesty, with British designation of rank, and

(*b*) junior officers, holding commissions granted by the Governor-General, with Indian designation of rank.

(*2*) An officer shall be deemed to be enrolled in the Indian Territorial Force for so long as he holds a commission in that Force."

Amendment of section 5, Act XLVIII of 1920.

6. In sub-section (1) of section 5 of the said Act,—

(*a*) the words and brackets "(not being a European British subject)" shall be omitted ; and

(*b*) the following proviso shall be added, namely :—

"Provided that no European British subject shall be enrolled in any corps or unit of the Indian Territorial Force other than a University Corps."

Amendment of sections 5, 6 and 7, Act XLVIII of 1920.

7. (*1*) In sub-section (2) of section 5, in sub-section (1) of section 6, and in sub-section (2) of section 7 of the said Act, after the word "Province", the words "or town or group of towns" shall be inserted.

(2) In sub-section (2) of section 7 of the said Act, the words "or of a person enrolled in an urban corps or unit to a provincial corps or unit" shall be added at the end.

Insertion of new section 7A in Act XLVIII of 1920.

8. After section 7 of the said Act, the following section shall be inserted, namely :—

Change of residence.

"7A. (1) Any enrolled person who leaves his place of residence for the time being and thereby leaves the Province in which the corps or unit in which he is serving is constituted shall, if he does not intend to return to that Province, notify the prescribed authority in that Province of his change of residence.

(2) If such person having intended to return does not return within three months, he shall notify the prescribed authority as aforesaid immediately on the expiry of that period.

(3) The prescribed authority on being notified of a change of residence under sub-section (1) or sub-section (2) may, subject to the provisions of section 7, transfer such person from the corps or unit in which he is serving to another corps or unit."

Amendment of section 9, Act XLVIII of 1920.

9. In sub-section (2) of section 9 of the said Act,—

(*a*) after the word "enrolled" the words "who has attained the age of eighteen years" shall be inserted ; and

(*b*) the following proviso shall be added, namely :—
"Provided that nothing in this sub-section shall apply to persons enrolled in a University Corps."

Amendment of Section 10, Act XLVIII of 1920.

10. In sub-section (1) of section 10 of the said Act, the following words shall be added at the end namely :—

"And no person for the time being serving in an urban corps or unit shall at any time be required to perform military service beyond the limits of the Province in which the corps or unit in which he is

serving is located, save when it is, in the opinion of the senior military officer present, necessary to proceed beyond those limits in the course of the military operations upon which the corps or unit or any portion thereof is for the time being engaged."

Substitution of new section for section 11, Act XLVIII of 1920.

11. For section 11 of the said Act, the following section shall be substituted, namely :—

"11. (1) Every senior officer of the Indian Territorial Force, when doing duty as such officer, shall be subject to the Army Act, and any orders or regulations made thereunder, whereupon the said Act, orders and regulations shall apply to him as if he held the same rank in His Majesty's Army as he holds for the time being in the said Force, subject to the terms of his commission and the orders of His Majesty.

Application of the Army Act and of the Indian Army Act, 1911.

44 & 45 Vict. C. 58.

(2) Every junior officer of the Indian Territorial Force, when doing duty as such officer, shall be subject to the Indian Army Act, 1911, and the rules and regulations made thereunder, whereupon the said Act, rules and regulations shall apply to him as if he held the same rank in His Majesty's Indian Forces as he holds for the time being in the said Force, subject to the terms of his commission and the orders of the Governor-General.

VIII of 1911.

(3) Every non-commissioned officer and man of the Indian Territorial Force,—

(*a*) when called out or embodied for military service under section 9,

(*b*) when attached to, or otherwise acting as part of, or with, any regular force, or

(*c*) when embodied for, or otherwise undergoing military training in the prescribed manner,

shall be subject to the Indian Army Act, 1911, and the rules and regulations made thereunder, whereupon the said Act, rules and regulations shall apply to him as if he held the same rank in His Majesty's Indian Forces as he holds for the time being in the said Force, subject to the orders of the Governor-General: VIII of 1911.

Provided that the said Act, rules and regulations shall, in their application to such non-commissioned officers and men when embodied for or otherwise undergoing military training, be modified to such extent and in such manner as may be prescribed:

Provided further that non-commissioned officers and men of an urban corps or unit, when undergoing military training without having been embodied for that purpose, and non-commissioned officers and men of a University Corps when undergoing training, shall, in respect of such training, be subject only to such disciplinary and other rules as may be prescribed.

(4) Where an offence punishable under the Indian Army Act, 1911, or, as the case may be, under that Act as modified under sub-section (3), has been committed by any person whilst subject to that Act under the provisions of this section, such person may be taken into and kept in military custody and tried and punished for such offence, although he has ceased to be so subject as aforesaid, in like manner as he might have been taken into and kept in military custody, tried or punished, if he had continued to be so subject: VIII of 1911.

Provided that no such person shall be kept in military custody after he has ceased to belong to the Indian Territorial Force, unless he has been taken into or kept in military custody on account of the offence before the date on which he ceased so to belong; nor shall he be kept in military custody or be tried or punished for the offence after the expiry of two months from that date, unless his trial has already commenced before such expiry."

Insertion of new sections 11A and 11B in Act XLVII of 1920.

12. After section 11 of the said Act, the following sections shall be inserted, namely :—

"11A. In addition to, or in substitution for, any punishment or punishments to which he may be liable under the Indian Army Act, 1911, a junior officer, non-commissioned officer or man of the Indian Territorial Force not being a member of a University Corps, may be punished, either by a Criminal Court or summarily by order of the prescribed authority, for any offence under that Act, or for the contravention of any rule or regulation under this Act, with fine which may extend to fifty rupees, to be recovered in such manner and by such authority as may be prescribed.

VIII of 1911. Summary trial and punishments.

Provided that no fine shall be summarily inflicted by order of the prescribed authority in any case in which the accused claims to be tried by a Criminal Court.

Provided further that no Court inferior to that of a Presidency Magistrate or a Magistrate of the first class shall try any offence made punishable by or under this Act.

11B. Where a junior officer, non-commissioned officer or man of the Indian Territorial Force is required, by or in pursuance of any rule, regulation or order made under this Act, to attend at any place, a certificate purporting to be signed by the prescribed officer, stating that the person so required to attend failed to do so in accordance with such requirement, shall, without proof of the signature or appointment of such officer, be evidence of the matters stated therein."

Presumption as to certain documents.

Substitution of new section for section 12, Act XLVIII of 1920.

13. For section 12 of the said Act, the following section shall be substituted, namely :—

"12. (1) The Local Government of each Province in which any unit or units of the Indian Territorial Force has or have been constituted shall constitute a Provincial Advisory Committee for all such units, and a Unit Advisory Committee for each of such units.

Advisory Committees.

(2) The Governor-General in Council shall constitute a Central Advisory Committee to advise him on matters connected with the Indian Territorial Force generally.

(3) The constitution, powers and procedure of the Advisory Committees shall be such as may be prescribed."

Amendment of section 13, Act XLVIII of 1920.

14. In clause (*b*) of sub-section (2) of section 13 of the said Act, after the word and figure " section 7 " the words, figure and letter " or section 7A " shall be added.

AUXILIARY FORCE (AMENDMENT) ACT.

ACT No. X OF 1928.

[PASSED BY THE INDIAN LEGISLATURE.]

(*Received the assent of the Governor-General on the 27th March*, 1928.)

An Act further to amend the Auxiliary Force Act, 1920, for certain purposes.

WHEREAS it is expedient further to amend the Auxiliary Force Act, 1920, for the purposes hereinafter appearing; It is hereby enacted as follows :— XLIX of 1920.

Short title and commencement.

1. (1) This Act may be called the Auxiliary Force (Amendment) Act, 1928.

(2) It shall come into force on such date, not later than the 1st day of January, 1929, as the Governor-General in Council may, by notification in the Gazette of India, appoint.

Amendment of section 4, Act XLIX of 1920.

2. In section 4 of the Auxiliary Force Act, 1920 (hereinafter referred to as the said Act),— XLIX of 1920.

(*a*) clause (*b*) shall be omitted;

(*b*) in clause (*c*), the word " or " shall be omitted, and the clause shall be re-lettered as clause (*b*); and

(*c*) clause (*d*) shall be omitted.

Amendment of Section 17, Act XLIX of 1920.

3. In section 17 of the said Act,—

(*a*) in sub-section (2), for the word "may" the word "shall" shall be substituted; and

(*b*) the following sub-sections shall be added, namely:—

"(3) any enrolled person may be discharged by such authority, and subject to such conditions, as may be prescribed.

(4) Notwithstanding anything contained in sub-section (2) or sub-section (3), no enrolled person, who is for the time being engaged in military service under the provisions of this Act, shall be entitled to receive his discharge before the termination of such service."

Amendment of section 21, Act XLIX of 1920.

4. In sub-section (1) of section 21 of the said Act, the words "subject, in the case of an officer, to the terms of his commission and the orders of His Majesty, and, in the case of a non-commissioned officer or man, to the orders of the Governor-General" shall be added at the end.

Insertion of new section, 27A in Act XLIX of 1920.

5. After section 27 of the said Act, the following section shall be inserted, namely:—

Presumption as to certain documents.

"27A. Where any non-commissioned officer or man of the Auxiliary Force is required, by or in pursuance of any rule, regulation or order made under this Act, to attend at any place, a certificate purporting to be signed by the prescribed officer stating that the person so required to attend failed to do so in accordance with such requirement, shall without proof of the signature or appointment of such officer, be evidence of the matters stated therein."

INDIAN MINES (AMENDMENT) ACT.

ACT No. XIII OF 1928.

[PASSED BY THE INDIAN LEGISLATURE.]

(*Received the assent of the Governor-General on the 20th September*, 1928.)

An Act further to amend the Indian Mines Act, 1923, for certain purposes.

WHEREAS it is expedient further to amend the Indian Mines Act, 1923, for certain purposes; It is hereby enacted as follows:—

Short title and commencement.

1. (1) This Act may be called the Indian Mines (Amendment) Act, 1928. IV of 1923.

(2) This section and section 7 shall come into force at once, and the remaining provisions of this Act shall come into force on the 7th day of April, 1930.

Amendment of section 23, Act IV of 1923.

2. In section 23 of the Indian Mines Act, 1923 (hereinafter referred to as the said Act), IV of 1928.

(*a*) after clause (*c*) the following clause shall be inserted, namely:—

"(*d*) for more than twelve hours in any consecutive period of twenty-four hours"; and

(*b*) the section as so amended shall be numbered as sub-section (1), and the following sub-section shall be added, namely:—

"(2) No person shall employ or permit to be employed in a mine any person whom he knows or has reason to believe to have already been employed in any other mine during the preceding twelve hours."

Insertion of new sections 23A and 23B in Act IV of 1923.

3. After section 23 of the said Act the following sections shall be inserted, namely :—

"23A. Work shall not be carried on in any mine for a period exceeding twelve hours in any consecutive period of twenty-four hours except by a system of shifts so arranged that not more than one shift of persons employed in work of the same kind shall be at work in the mine at the same time.

Limitation of working hours.

23B. (1) The manager of every mine shall cause to be posted outside the office of the mine a notice in the prescribed form stating the time of the commencement and of the end of work at the mine and, if it is proposed to work by a system of shifts, the time of the commencement and of the end of work for each shift. A copy of each such notice shall be sent to the Chief Inspector, if he so requires.

Notices regarding hours of work.

(2) In the case of a mine at which mining operations commence after the 14th day of April, 1930, the notice referred to in sub-section (1) shall be posted not less than seven days before the commencement of work.

(3) Where is it proposed to make any alteration in the time fixed for the commencement or for the end of work in the mine generally or for any shift, an amended notice in the prescribed form shall be posted outside the office of the mine not less than seven days before the change is made, and copy of such notice shall be sent to the Chief Inspector not less than seven days before such change, if he so requires or if the original notice was sent to him."

Amendment of sections 24 and 25, Act IV of 1923.

4. In sections 24 and 25 of the said Act, after the word and figures "section 23" the words, figures and letter "or section 23A" shall be inserted.

Amendment of section 28, Act IV of 1925.

5. (*1*) Section 28 of the said Act shall be re-numbered as sub-section (*1*) of section 28, and to that sub-section after the word "employments" the following shall be added, namely :—

"and, where work is carried on by a system of shifts, of the shift in which each such person works."

(*2*) To the same section the following sub-section shall be added, namely :—

"(*2*) No person shall be employed in a mine until the particulars required by sub-section (*1*) have been recorded in the register in respect of such person, and no person shall be employed except during the hours of work specified for him in the register."

Amendment of section 30, Act IV of 1923.

6. In section 30 of the said Act, after clause (*c*) the following clause shall be inserted, namely :—

"(*cc*) for prescribing the forms of notices required under section 23B, and for requiring such notices to be posted also in specified vernaculars."

Amendment of section 31, Act IV of 1923.

7. In section 31 of the said Act,—

(*a*) in sub-section (*3*), the words "or rule," in both places where they occur, the words "in the case of a regulation," and the words "and in the case of a rule to every Mining Board constituted in the province" shall be omitted ; and

(*b*) after sub-section (*3*) the following sub-section shall be inserted, namely :—

"(3A) No rule shall be made unless the draft thereof has been referred to every Mining Board constituted in the province for which it is proposed to make the rule, and unless each such Board has had a reasonable opportunity of reporting as to the expediency of making the same and as to the suitability of its provisions."

INDIAN TRADE UNIONS (AMENDMENT) ACT.

ACT No. XV OF 1928.

[PASSED BY THE INDIAN LEGISLATURE.]

(*Received the assent of the Governor-General on the 25th September*, 1928.)

An Act to amend the Indian Trade Unions Act, 1926, for a certain purpose.

XVI of 1926. WHEREAS it is expedient to amend the Indian Trade Unions Act, 1926, for the purpose hereinafter appearing; It is hereby enacted as follows :—

Short title. 1. This Act may be called the Indian Trade Unions (Amendment) Act, 1928.

Substitution of new section for section 11, Act XVI of 1926. XVI of 1926. 2. For section 11 of the Indian Trade Unions Act, 1926, the following section shall be substituted, namely :—

"11. (*1*) Any person aggrieved by any refusal of the Registrar to register a Trade Union or by the withdrawal or cancellation of a certificate of registration may, within such period as may be prescribed, appeal— Appeal.

(*a*) where the head office of the Trade Union is situated within the limits of a Presidency town or of Rangoon, to the High Court, or

(*b*) where the head office is situated in any other area, to such Court, not inferior to the Court of an additional or assistant Judge of a principal Civil Court of original jurisdiction, as the Local Government may appoint in this behalf for that area.

(*2*) The appellate Court may dismiss the appeal, or pass an order directing the Registrar to register the Union and to issue a certificate of registration under the provision of section 9 or setting aside the order for withdrawal or cancellation of the certificate, as the case may be, and the Registrar shall comply with such order.

(*3*) For the purpose of an appeal under sub-section (*1*) an appellate Court shall, so far as may be, follow the same procedure and have the same powers as it follows and has when trying a suit under the Code of Civil Procedure, 1908, and may direct by whom the whole or any part of the costs of the appeal shall be paid, and such costs shall be recovered as if they had been awarded in a suit under the said Code. V of 1908.

(*4*) In the event of the dismissal of an appeal by any Court appointed under clause (*b*) of sub-section (*1*), the person aggrieved shall have a right of appeal to the High Court, and the High Court shall, for the purpose of such appeal, have all the powers of an appellate Court under sub-sections (*2*) and (*3*), and the provisions of those sub-sections shall apply accordingly."

INDIAN INCOME-TAX (AMENDMENT) ACT.

ACT NO. XVI OF 1928.

[PASSED BY THE INDIAN LEGISLATURE.]

(*Received the assent of the Governor-General on the 25th September*, 1928.)

An Act further to amend the Indian Income-tax Act, 1922, for a certain purpose.

WHEREAS it is expedient further to amend the Indian Income-tax Act, 1922, for the purpose hereinafter appearing; It is hereby enacted as follows:— XI of 1922.

Short title. 1. This Act may be called the Indian Income-tax (Amendment) Act, 1928.

Amendment of section 5 Act XI of 1922. 2. In sub-section (*3*) of section 5 of the Indian Income-tax Act, 1922, the words "after consideration of any recommendation made by the Local Government in this behalf" shall be omitted. XI of 1922

MATCH INDUSTRY (PROTECTION) ACT.

ACT No. XVII OF 1928.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor-General on the 25th September, 1928.)

An Act to provide for the protection of the match industry.

WHEREAS it is expedient, in pursuance of the policy of discriminating protection of industries in British India with due regard to the well-being of the community, to provide for the protection of the match industry ; It is hereby enacted as follows :—

VIII of 1894.

Short title.

1. This Act may be called the Match Industry (Protection) Act, 1928.

Amendment of Schedule II, Act VIII of 1894.

2. In the Second Schedule to the Indian Tariff Act, 1894,—

(1) Items Nos. 46, 46A and 46B shall be omitted ; and

(2) In Part VII, after Item No. 156, the following headings and Item shall be inserted, namely :—

"MISCELLANEOUS.

MATCHES, UNDIPPED SPLINTS AND VENEERS.

157	MATCHES—		
	(1) In boxes containing on the average not more than 100 matches.	Per gross of boxes.	One rupee and eight annas.
	(2) In boxes containing on the average more than 100 matches.	For every 25 matches or fraction thereof in each box, per gross of boxes.	Six annas.
158	UNDIPPED SPLINTS such as are ordinarily used for match making.	Pound	Four annas and six pies.
159	VENEERS such as are ordinarily used for making boxes, including boxes and parts of boxes made of such veneers.	Pound ..	Six annas."

INDIAN LIFE INSURANCE COMPANIES ACT.

ACT NO. XX OF 1928.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor-General on the 25th September, 1928.)

An Act further to amend the Indian Life Assurance Companies Act, 1912, for certain purposes, and to provide for the collection of statistical information in respect of insurance business other than life assurance business.

WHEREAS it is expedient further to amend the Indian Life Assurance Companies Act, 1912, for certain purposes hereinafter appearing, and to provide for the collection of statistical information in respect of insurance business other than life assurance business; It is hereby enacted as follows:— VI of 1912.

PART I.

Preliminary.

Short title, extent and commencement.

1. (1) This Act may be called the Indian Insurance Companies Act, 1928.

(2) It extends to the whole of British India, including British Baluchistan and the Sonthal Parganas.

(3) It shall come into force on such date as the Governor-General in Council may, by notificatoin in the Gazette of India, appoint.

PART II.

Amendment to the Indian Life Assurance Companies Act, 1912.

VI of 1912.

2. (1) Section 7 of the Indian Life Assurance Companies Act, 1912 (hereinafter in this Part referred to as the said Act), shall be re-numbered as sub-section (1) of that section, and to that sub-section, as so re-numbered, after clause (*d*), the following clauses shall be added, namely :—

Amendment of section 7, Act VI of 1912.

" (*e*) a statement showing—

(A) as regards new policies of life assurance in respect of which a premium has been paid in the year of account,—

(*i*) the number of policies,

(*ii*) the sums assured,

(*iii*) the amount received by way of single premiums (including all premiums paid at the outset where no subsequent premium is payable), and

(*iv*) the amount of yearly renewal premium income;

(B) as regards total life assurance business,—

(*i*) the number of policies in force at the end of the year of account,

(*ii*) the sum assured (including reversionary bonus additions thereto) under policies in force at the end of the year of account, and

(*iii*) the premium income for which credit is taken in the revenue account;

(C) as regards claims, the amount of the claims paid in the year of account under policies effected in India—

(*a*) to claimants in India, and

(*b*) to claimants outside India;

(*f*) a statement showing, in such forms as the Governor-General in Council may prescribe, a classified summary of the investments of the company in India in government securities and in Indian concerns and the other Indian assets held by the company."

(*2*) To the same section as re-numbered the following sub-section shall be added, namely :—

"(*2*) For the purposes of clause (*e*) of Sub-section (1), all items required to be stated shall be net amounts after deduction of the re-insurances of the company's risks, and for the purposes of sub-clauses (A) and (B) of that clause—

(*a*) the statement shall show separately the numbers and amounts in respect of policies effected in, and policies effected outside, India ;

(*b*) where a sum assured is payable periodically, whether by way of an annuity or otherwise, it shall be stated separately from lump sum payments ; and

(*c*) policies of assurance upon the lives of a group of persons whereby sums assured are payable in respect of several persons included in the group shall be excluded from the statement and be shown in a separate statement containing the like particulars."

Insertion of new section 26A in Act VI of 1912.

3. After section 26 of the said Act the following section shall be inserted, namely :—

"26A. In the winding up of a life assurance company in a case where any proportion of the profits of the company was before the commencement of the winding up allocated to policyholders, if, when the assets and liabilities of the company have been ascertained, there is found to be a surplus of assets over liabilities hereinafter referred to as a *prima facie* surplus), there shall be added to the liabilities of the company in respect of its life assurance business an amount equal to such proportion of the *prima facie* surplus as is equivalent to such proportion of the profits allocated to shareholders and policyholders as was allocated to policyholders during the

Application of surplus assets in liquidation.

ten years immediately preceding the commencement of the winding up, and the assets of the company shall be deemed to exceed its liabilities only in so far as those assets exceed those liabilities after such addition as aforesaid :

Provided that, if in any case there has been no such allocation, or if it appears to the Court that by reason of special circumstances it would be inequitable that the amount to be added to the liabilities of the company in respect of the life assurance business should be an amount equal to such proportion as aforesaid, the amount to be so added shall be such amount as the Court may direct."

Amendment of section 33, Act VI of 1912

4. In section 33 of the said Act, for the words and figures "sections 7 to 12" the words, figures and letters "clause (*a*), (*b*), (*c*) or (*d*) of sub-section 1, of section 7, sections 8 to 12," shall be substituted.

Amendment of the First Schedule, Act VI of 1912.

5. Statement (D) in the First Schedule to the said Act shall be omitted.

PART III.

Provisions as to Insurance Business other than Life Assurance Business.

Definitions

6. In this Part, unless there is anything repugnant in the subject or context—

(*a*) "certified", in relation to any copy or translation of a document required to be furnished by or on behalf of an insurance company, means certified by a responsible officer of the company to be a true copy or a correct translation, as the case may be ;

(*b*) "insurance company" means any person who transacts in British India the business of effecting contracts of insurance against any risk ;

VI of 1912.

(*c*) expressions used in this Act and defined in the Indian Life Assurance Companies Act, 1912, shall have the meanings assigned to them respectively in that Act.

Deposit of accounts, etc., with Governor-General in Council.

7. Every insurance company which does not transact life assurance business in British India shall, within six months after the close of each financial year or within such further period as the Governor-General in Council may in any case for special reasons allow, deposit with the Governor-General in Council four copies of every report on the affairs of the company, and of every balance sheet, revenue account and profit and loss account, in respect of that year, which has been submitted to its shareholders or policyholders, and also, in the case of a company whose head office is situated outside British India, four copies of such of the aforementioned documents as are required by law to be submitted to the Government of the country in which the head office is situated.

Statements to be appended to revenue account.

8. The following statements shall be appended to every revenue account (other than a life assurance revenue account) deposited by an insurance company with the Governor-General in Council in compliance with section 7 or with the provisions of the Indian Life Assurance Companies Act, 1912, as VI of 1912.
respects the year and the class of insurance business to which the revenue account relates, namely, statements showing—

(*1*) in respect of premium income for which credit is taken in the revenue account, the amount of premiums derived from business effected in India,

(*2*) in respect of claims, the amount of the claims paid in the year of account under policies effected in India—

(*a*) to claimants in India, and

(*b*) to claimants outside India.

Statement of Indian assets.

9. There shall be appended to every balance sheet deposited by an insurance company with the Governor-General in Council in compliance with section 7 a statement showing, in such form as the Governor-General in Council may prescribe, a classified summary of the investments of the company in India in government securities and in Indian concerns and the other Indian assets held by the company.

Signing of documents.

10. At least one copy of every document deposited by an insurance company with the Governor-General in Council in accordance with the requirements of section 7, section 8 or section 9 shall be signed in the manner provided in section 11 of the Indian Life Assurance Companies Act, 1912.

VI of 1912.

Certified copies of vernacular documents.

11. If any portion of any document required to be deposited under section 7, section 8 or section 9 by an insurance company with the Governor-General in Council is not written in the English language, a certified translation thereof shall be furnished along with each copy of the document.

Particulars to be filed.

12. Every insurance company which does not transact life assurance business in British India shall, within one month from the commencement of this Act or before it begins to carry on business, whichever is later, furnish to the Governor-General in Council—

(*a*) the full address of the principal office of the company in British India ;

(*b*) the names of the directors, principal officer and the auditor of the company in British India ;

(*c*) a statement of the classes of insurance business carried on or intended to be carried on by the company in British India ;

(*d*) a certified copy of the charter statutes, deed of settlement or memorandum and articles of the company, or other instrument constituting or defining the constitution of the company, and, if the instrument is not written in the English language, a certified translation thereof ;

(*e*) in the case of any such company established outside British India, the names and addresses of some one or more persons resident in British India, authorised to accept on behalf of the company service of process and any notice required to be served on the company ;

and, in the event of any alteration being made in the address of the Principal office or in such classes of business or in any such instrument as aforesaid or in the name of any such person, the company shall forthwith furnish to the Governor-General in Council particulars of the alteration.

Custody and inspection of documents.

13. Every document deposited with the Governor-General in Council, in compliance with section 7, section 8 or section 9, or a certified copy of such document, shall be kept by the Registrar, and any such documents or copies shall be open to inspection, and any person may procure a copy of any such document or of any part thereof on payment of a fee of six annas for every hundred words or fractional part thereof required to be copied.

Evidence of documents.

14. (*1*) Every document deposited with the Governor-General in Council, in compliance with section 7, section 8 or section 9 which has been certified by the Registrar to be a document so deposited, shall be deemed to be a document so deposited.

(*2*) Every such document purporting to be certified by the Registrar to be a copy of a document so deposited shall be deemed to be a copy of that document, and shall be received in evidence as if it were the original document, unless some variation between it and the original document be proved.

Summary of accounts, etc., to be published.

15. The Governor-General in Council shall, from time to time, cause to be published, in such manner as he may direct, a summary of the accounts, balance sheets and statements deposited with him in compliance with section 7, section 8 or section 9, and may append to such summary any note of the Governor-General in Council thereon and any correspondence in relation thereto.

Penalty for non-compliance with Act.

16. Any insurance company which makes default in complying with any of the requirements of this Part, and every director, manager or secretary, or other officer or agent of, or partner in, the

company who is knowingly a party to the default, shall be punishable in the manner provided in section 34 of the Indian Life Assurance Companies Act, 1912. VI of 1912.

Penalty for falsifying documents.

17. If any account, balance sheet, statement or other document required by the provisions of section 7, section 8 or section 9 is false in any particular to the knowledge of any person who signs it, such person shall be punishable in the manner provided in section 35 of the Indian Life Assurance Companies Act, 1912. VI of 1912.

Cognizance of offences.

18. No Court inferior to that of a Presidency Magistrate or a Magistrate of the first class shall try any offence under this Act.

Application of Part III to re-insurance business.

19. A person transacting the business of re-insuring contracts of insurance effected by any other person in the course of any class of business other than life assurance business shall not, by reason only of that fact, be deemed to be transacting insurance business of that class.

Exemption.

20. The Governor-General in Council may, by notification in the Gazette of India and subject to such restrictions and conditions as he thinks fit, exempt from all or any of the provisions of this Act any provident insurance society registered under the Provident Insurance Societies Act, 1912. V of 1912.

TARIFF SCHEDULE.

SCHEDULE II.—IMPORT TARIFF.

Note. 1—In the expression "*ad valorem*" used in these schedules the reference is to "real value" as defined in section 30 of the Sea Customs Act, 1878 (VIII of 1878), unless an article has a tariff value assigned to it.

Note 2.—Tariff-valued heads are based on the ordinary trade description of each article and cover all reduced grades and mixtures unless they are separately provided for.

Serial No.	No. in the statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty
		I.—Food, Drink and Tobacco.		Rs. a.	
		FISH.			
1	27	FISH, SALTED, wet or dry.	Indian md. of 82⅔ lbs. avoirdupois weight.	.....	Such rate or rates of duty not exceeding one rupee as the Governor-General in Council may, by notification in the *Gazette of India*, from time to time prescribe.*
2	65	FISH, excluding salted fish. (*See* Serial No 1.)	.....	*Ad valorem*	15 per cent.
3	66	FISHMAWS, including singally and sozille and sharkfins.	.....	,,	15 ,,
		FRUITS AND VEGETABLES.			
3A	7A	Currants	cwt.	....	Re. 1 4
4	67	FRUITS AND VEGETABLES, all sorts, fresh, dried, salted or preserved not otherwise specified.	....	*Ad valorem.*	15 per cent.
		Tariff values—			
		Almonds without shell .	cwt.	90 0	15 ,,
		,, kagazi Persian in the shell.	,,	80 0	15 ,,
		,, in the shell Persian.	,,	18 0	15 ,,
		Cashew or cajoo kernels.	,,	25 0	15 ,,
		Cocoanuts, Straits, Dutch, East Indies and Siam.	thousand.	97 0	15 ,,
		,, Maldives ...	,,	31 0	15 ,,
		,, other ..	,,	45 0	15 ,,
		,, kernel (khopra).	cwt.	23 0	15 ,,

* The rate on the 1st January 1929 and until further notice is annas 7½

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
				Rs. a.	
		1.—Food, Drink and Tobacco—*contd.*			
		FRUITS AND VEGETABLES—*contd*			
		Dates, dry, in bags ...	cwt.	11 0	15 per cent.
		„ wet, in bags, baskets and bundles.	„	4 12	15 „
		„ wet, in pots, boxes, tins, and crates.	„	11 8	15 „
		Figs, dried, Persian ...	„	10 0	15 „
		„ „ European...	„	18 0	15 „
		Garlic	„	7 4	15 „
		Pistachio nuts	„	65 0	15 „
		Raisins, Red, Persian Gulf.	„	12 0	15 „
		GRAIN, PULSE AND FLOUR.			
5	68	FLOUR except sago floor...	.....	*Ad valorem.*	15 per cent.
		Tariff value—			
		Cassava or Tapioca flour...	cwt.	9 8	15 „
3	1A	GRAIN AND PULSE, all sorts, including broken grains and pulse, but excluding flour (*see* serial Nos. 5 and 7).	.....	...	Free.
7	1 B	SAGO flour	.....	.....	„
		LIQUORS.			
8	28	ALE, Beer, Porter, Cider and other fermented liquors.	Imperial gallon or 6 quart bottles.	.....	Ans. 8
9	29	DENATURED SPIRIT ...	...	*Ad valorem.*	7½ per cent.
10	30	PERFUMED Spirits ...	Imperial gallon or 6 quart bottles.	... ..	Rs.36 or 15 per cent. *ad valorem,* whichever is higher.
11	31	LIQUEURS, Cordials, Mixtures and other preparations containing spirit—			
		(*a*) Entered in such a manner as to indicate that the strength is not to be tested.	Ditto	.. ...	Rs.30 or 15 per cent. *ad valorem,* whicheyer is higher.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		I.—**Food, Drink and Tobacco**—*contd.*		Rs. a.	
		LIQUORS—*contd.*			
		(*b*) If tested	Imperial gallon or 6 quart bottles of the strength of London proof.	....	Rs. a. 21 14 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof. } or 15 p. c. *ad valorem*, whichever is higher.
12	32	All other sorts of SPIRIT.	Imperial gallon or 6 quart bottles of the strength of London proof.	.....	Rs. 21-14 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof. } or 15 p. c. *ad valorem*, whichever is higher.
13	53	WINES—			
		Champagne and all other sparkling wines not containing more than 42 per cent. of proof spirit.	Imperial gallon or 6 quart bottles.	.....	Rs. 9 0 0
		All other sorts of wines not containing more than 42 per cent. of proof spirit.	Do.	.....	„ 4 8 0
		Provided that all sparkling and still wines containing more than 42 per cent. of proof spirit shall be liable to duty at the rate applicable to "All other sorts of Spirit."			

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		I.—Food, Drink and Tobacco—*contd.*		Rs. a.	
		PROVISIONS AND OILMAN'S STORES.			
14	69	PROVISIONS and OILMAN'S STORES AND GROCERIES, all sorts, excluding Vinegar, in casks (see Serial No. 15).	.....	*Ad valorem*	15 per cent.
		Tariff values—			
		Butter	lb.	1 10	15 ,,
		Cassava, Tapioca or Sago (whole).	cwt.	11 8	15 ,,
		China preserves in syrup.	box of six large or twelve small jars.	8 8	15 ,,
		China preserves, dry, candied.	lb.	0 6	15 ,,
		China canned fruit ...	case of 4 doz.	14 0	15 ,,
		Cocum	cwt.	7 0	15 ,,
		Ghi	,,	68 0	15 ,,
		Vegetable product	lb.	0 6	15 ,,
		Vermicelli, flour, from China and the Far East.	cwt.	26 0	15 ,,
		Vermicelli, peas, from China and the Far East.	,,	31 0	15 ,,
		Vermicelli, rice, from China and the Far East	,,	16 0	15 ,,
		Yeast, from China and the Far East.	,,	28 0	15 ,,
15	48	VINEGAR, in casks ...	.....	*Ad valorem*	2½ ,,
		SACCHARINE.			
16	34A	SACCHARINE (except in tablets).	lb.	.....	Rs. 5
17	34B	SACCHARINE TABLETS ...	.....	*Ad valorem*	15 per cent. or Rs. 5 per pound of saccharine contents, whichever is higher.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		I.—Food, Drink and Tobacco—*contd.*		Rs. a.	
		SPICES.			
18	70	SPICES, all sorts	.....	*Ad valorem.*	15 per cent.
		Tariff values—			
		Betelnuts (husked)—			
		Raw or boiled whole, from Goa.	cwt.	20 0	15 ,,
		Raw or boiled whole, from Straits Dutch, East Indies and Siam.	,,	14 0	15 ,,
		Raw, whole, from Ceylon.	,,	22 0	15 ,,
		Raw, split (sun-dried) from Ceylon.	,,	35 0	15 ,,
		Boiled, split or sliced.	,,	26 0	15 ,,
		Chillies, dry	,,	25 0	15 ,,
		Cloves	,,	52 0	15 ,,
		,, exhausted ...	,,	11 0	15 ,,
		,, stems and heads.	,,	7 0	15 ,,
		,, in seeds, narlavang.	,,	20 0	15 ,,
		Ginger, dry	,,	33 0	15 ,,
		Mace	lb.	2 0	15 ,,
		Nutmegs .. .	,,	0 14	15 ,,
		,, in shell ...	,,	0 8	15 ,,
		Pepper, black .	cwt.	90 0	15 ,,
		,, long	,,	95 0	15 ,,
		,, white ..	,,	105 0	15 ,,
		SUGAR.			
19	124	CONFECTIONERY	.....	*Ad valorem*	30 ,,
20	34	SUGAR, excluding confectionery (see Serial No. 19)—			Rs. a.
		(1) Sugar, crystallised, or soft, 23 Dutch Standard and above.	cwt.	.....	4 8
		(2) Sugar, crystallised, or soft, inferior to 23 Dutch Standard but not inferior to 8 Dutch Standard	,,	.....	4 0
		(3) Sugar below 8 Dutch Standard, molasses and sugar candy.	.....	*Ad valorem.*	25 per cent

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutary schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		I.—Food, Drink and Tobacco—*contd.*		Rs. a. p.	
		SUGAR—*contd.*			
		Tariff values—			
		Molasses—			
		(i) imported in bulk by tank steamer.	cwt.	1 10 6	25 per cent.
		(ii) otherwise imported.	„	2 2 0	25 „
		Sugar Candy	„	18 0 0	25 „
		TEA.			
21	71	TEA	.....	*Ad valorem*	15 per cent.
		Tariff values—			
		Tea, black	lb.	0 11 6	15 „
		„ green	„	1 2 0	15 „
		OTHER FOOD AND DRINK.			
22	72	COFFEE	.....	*Ad valorem.*	15 per cent.
		Tariff value—			
		Coffee, other than roasted or ground	cwt.	55 0 0	15 „
23	1	HOPS	.....	.....	Free.
24	35	SALT, excluding Salt exempted under Serial No. 25.	Indian maund of 82⅔ lbs. avoirdupois weight.	.....	The rate at which excise duty is for the time being leviable on salt manufactured in the place where the import takes place.*
25	2	SALT imported into British India and issued, in accordance with rules made with the previous sanction of the Governor-General in Council, for use in any process of manufacture; also salt imported into the port of Calcutta and issued with the sanction of the Government of Bengal to manufacturers of glazed stone-ware; also salt imported into any port in the provinces of	..	.....	Free.

* The rate of excise duty on the 1st January 1929 and until further notice is Rs. 1-4-0.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		I.—Food, Drink and Tobacco—*concld.*		Rs. a.	
		OTHER FOOD AND DRINK—*concld.*			
		Bengal and Bihar and Orissa and issued, in accordance with rules made with the previous sanction of the Governor-General in Council, for use in curing fish in those provinces. (For the General duty on Salt see Serial No. 24.)			
26	73	ALL OTHER SORTS OF FOOD AND DRINK not otherwise specified.	.....	*Ad valorem.*	15 per cent.
		TOBACCO.			
27	37	CIGARS	... ..	*Ad valorem.*	75 per cent.
28	37A	CIGARETTES of value—			Rs. a.
		(*a*) not exceeding Rs. 10-8 per thousand.	thousand	.....	7 0
		(*b*) exceeding Rs. 10-8 per thousand.	,	.....	10 8
		Note.—For the purposes of this item, "value" means real value as defined in Section 30 of the Sea Customs Act, 1878, provided that the amount to be deducted on account of duties payable on importation to determine the real value in accordance with the provisions of clause (*a*) of the said Section shall be Rs. 7 per thousand.			
29	36	TOBACCO, unmanufactured.	lb.	... ...	1 8
30	38	All other sorts of TOBACCO manufactured.	,,	... ...	2 4

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		II.—Raw materials and produce and articles mainly unmanufactured.		Rs. a. p.	Rs. a. p.
		COAL, COKE AND PATENT FUEL.			
31	39	COAL, COKE AND PATENT FUEL.	ton.	.....	0 8 0
		GUMS, RESINS AND LAC.			
32	10B	STICK or Seed Lac ...	.....	.....	Free.
33	74	GUMS, RESINS AND LAC, all sorts not otherwise specified (see Serial No. 32).	.....	*Ad valorem.*	15 per cent.
		Tariff values—			
		Gambier, block and cube ...	cwt.	20 0 0	15 ,,
		,, in flakes or circular pieces.	,,	50 0 0	15 ,,
		Gum Ammoniac ...	,,	35 0 0	15 ,,
		,, Arabic	,,	25 0 0	15 ,,
		,, Benjamin, ras...	,,	30 0 0	15 ,,
		,, ,, cowrie.	,,	60 0 0	15 ,,
		,, Bysabol (coarse myrrh).	,,	32 0 0	15 ,,
		,, Dammer (or Copal).	,,	40 0 0	15 ,,
		,, Olibanum or frankincense.	,,	12 0 0	15 ,,
		,, Persian (false).	,,	14 0 0	15 ,,
		Myrrh	,,	33 0 0	15 ,,
		Rosin	,,	16 0 0	15 ,,
		HIDES AND SKINS, RAW.			
34	3	HIDES AND SKINS, raw or salted.	.....	.....	Free.
		METALLIC ORES AND SCRAP IRON OR STEEL FOR RE-MANUFACTURE.			
35	58	IRON OR STEEL, old ...	.....	*Ad valorem.*	10 per cent.
		Tariff value—			
		Iron or Steel, old ...	cwt.	1 12 0	10 ,,
36	4	METALLIC ORES, all sorts, except ochres and other pigment ores.	.....	.....	Free.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
				Rs. a. p.	Rs. a. p.
		II.—Raw materials and produce and articles mainly unmanufactured—*contd.*			
		OILS.			
37	40	KEROSENE; also any mineral oil other than kerosene and motor spirit which has its flashing point below one hundred degrees of Fahrenheit's thermometer by Abel's close test.	Imperial gallon.	.....	0 2 6
38	40A	MOTOR SPIRIT	„	.....	0 6 0
39	41	MINERAL OIL—			
		(1) which has its flashing point at or above two hundred degrees of Fahrenheit's thermometer, and is ordinarily used for the batching of jute or other fibre;	ton	.....	10 0 0
		(2) which has its flashing point at or above two hundred degrees of Fahrenheit's thermometer, and is such as is not ordinarily used for any other purpose than for lubrication;	Imperial gallon.	.....	0 1 4
		(3) which has its flashing point at or above one hundred and fifty degrees of Fahrenheit's thermometer, and is such as is not ordinarily used except as fuel or for some sanitary or hygienic purposes	... ..	*Ad valorem.*	7½ per cent.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		II.—Raw materials and produce and articles mainly unmanufactured—*contd.*		Rs. a. p.	
		OILS—*contd.*			
		Tariff value – Mineral oil which has its flashing point at or above one hundred and fifty degrees of Fahrenheit's thermometer, and is such as is not ordinarily used except as fuel or for some sanitary or hygienic purposes, if imported in bulk.	ton	45 0 0	7½ per cent.
40	75	All sorts of animal, essential, mineral, and vegetable non-essential Oils not otherwise specified (*see* Serial Nos. 37, 38 and 39).	.....	*Ad valorem.*	15 ,,
		Tariff values—			
		Cassia oil	lb.	2 8 0	15 ,,
		Citronella oil ...	,,	1 12 0	15 ,,
		Cocoanut oil	cwt.	30 0 0	15 ,,
		Kajiputty oil	lb.	1 14 0	15 ,,
		Linseed oil, raw or boiled.	Imperial gallon.	3 3 0	15 ,,
		Peppermint oil... ...	lb.	6 8 0	15 ,,
		SEEDS.			
41	6	OIL-SEEDS imported into British India by sea from the territories of any Prince or Chief in India.	.....	.....	Free.
42	76	SEEDS, all sorts, not otherwise specified.	.....	*Ad valorem.*	15 per cent.
		TALLOW, STEARINE AND WAX.			
43	6A	TALLOW	.....	.....	Free.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation. Rs. a. p.	Duty.
		II.—Raw materials and produce and articles mainly unmanufactured—*contd.*			
		TALLOW, STEARINE AND WAX - *contd.*			
44	77	All sorts of stearine, wax, grease and animal fat not otherwise specified.	.....	*Ad valorem.*	15 per cent.
		Tariff values—			
		Mineral grease ..	lb.	0 3 6	15 ,,
		Vegetable wax ...	cwt.	55 0 0	15 ,,
		TEXTILE MATERIALS.			
45	7	COTTON, raw	....	.....	Free.
46	78	TEXTILE MATERIALS, the following:—			
		Silk waste and raw silk including cocoons, raw flax, hemp, jute and all other unmanufactured textile materials not otherwise specified.	.....	*Ad valorem.*	15 per cent.
		Tariff values—			
		Coir fibre	cwt.	9 0 0	15 ,,
		Hemp, raw	,,	30 0 0	15 ,,
		Silk, raw—			
		(*a*) Bokhara	lb.	12 0 0	15 ,,
		(*b*) Chinese—			
		Mathow	,,	4 8 0	15 ,,
		Panjam	,,	3 0 0	15 ,,
		White Shanghai, Thonkoon or Duppion.	,,	4 0 0	15 ,,
		White Shanghai, other kinds.	,,	6 0 0	15 ,,
		White, other kinds ...	,,	6 8 0	15 ,,
		Yellow Shanghai ...	,,	5 8 0	15 ,,
		,, other kinds ...	,,	6 0 0	15 ,,
		(*c*) Persian	,,	8 0 0	15 ,,
		(*d*) Siam	,,	5 12 0	15 ,,
47	8	WOOL, raw and wool-tops.	.....	.....	Free.
		WOOD AND TIMBER.			
48	49	FIREWOOD	.....	*Ad valorem.*	2½ per cent.
49	79	WOOD AND TIMBER, all sorts, not otherwise specified, including all sorts of ornamental wood.	.....	,,	15 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		II.—Raw materials and produceand articles mainly unmanufactured—*contd.*		Rs. a.	
		MISCELLANEOUS.			
50	80	CANES and Rattans ...	.....	*Ad valorem.*	15 per cent.
		Tariff values—			
		Canes—			
		Malacca .. .	100 pieces.	24 0	15 ,,
		Chimity	,,	11 0	15 ,,
		Tries	,,	8 0	15 ,,
		Root Moonah ...	,,	26 0	15 ,,
		Mannu	,,	18 0	15 ,,
		Polo, all kinds ..	,,	45 0	15 ,,
		Tohite	cwt.	27 8	15 ,,
		Rattans—			
		Chair	cwt.	20 0	15 ,,
		Basket	,,	10 8	15 ,,
		Outers	,,	75 0	15 ,,
		Inners	,,	53 0	15 ,,
51	81	COWRIES AND SHELLS ..	.....	*Ad valorem.*	15 ,,
		Tariff values—			
		Cowries, bazar, common.	cwt.	6 0	15 ,,
		,, yellow, superior quality.	,,	8 0	15 ,,
		,, Maldive	,,	21 0	15 ,,
		,, Sankhli	,,	100 0	15 ,,
		Mother-of-pearl, nacre...	,,	22 0	15 ,,
		Nakhla	,,	120 0	15 ,,
		Tortoise-shell	lb.	10 0	15 ,,
		,, nakh ...	,,	2 0	15 ,,
52	82	IVORY, unmanufactured...	.....	*Ad valorem.*	15 ,,
		Tariff values—			
		Elephants' grinders ..	cwt.	300 0	15 ,,
		,, tusks (other than hollows, centres, and points), each exceeding 20 lbs. in weight, and hollows, centres, and points each weighing 10 lbs. and over.	,,	850 0	15 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		II.—Raw materials and produce and articles mainly unmanufactured—*contd.*		Rs. a.	
		MISCELLANEOUS-*contd.*			
		IVORY, unmanufactured—*contd.*			
		Elephants' tusks (other than hollows, centres and points), not less than 10 lbs. and not exceeding 20 lbs. each, and hollows, centres, and points, each weighing less than 10 lbs.	cwt.	700 0	15 per cent.
		Elephants' tusks, each less than 10 lbs. (other than hollows, centres, and points).	,,	400 0	15 ,,
		Sea-cow or moye teeth, each not less than 4 lb.	,,	275 0	15 ,,
		Sea-cow or moye teeth, each not less than 3 lb. and under 4 lb.	,,	220 0	15 ,,
		Sea-cow or moye teeth, each less than 3 lb.	,,	130 0	15 ,,
53	9	MANURES, all sorts, including animal bones and the following chemical manures:—basic slag, nitrate of ammonia, nitrate of soda, muriate of potash, sulphate of ammonia, sulphate of potash, kainit salts, carbo lime urea, nitrate of lime, calcium cyanamide, mineral phosphates and mineral superphosphates.*	.....	.....	Free.
54	5	PRECIOUS STONES, unset and imported uncut, and PEARLS, unset.	.....	.....	Free.
55	83	PRECIOUS STONES, unset and imported cut. (See serial No. 54.)	.....	*Ad valorem*	15 per cent.

*Under Government of India, Finance Department (Central Revenue) Notification No. 26, dated the 5th May 1928, the following chemical manure, namely, ammonium phosphates is exempt from payment of import duty.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		II.—Raw materials and produce and articles mainly unmanufactured-*concld.*		Rs. a.	
		MISCELLANEOUS—*concld.*			
56	10	PULP OF WOOD, RAGS and other paper-making materials.	.....	.....	Free.
57	10*a*	RUBBER STUMPS, rubber seeds and raw rubber.	.....	.....	Free.
58	84	ALL OTHER RAW MATERIALS AND PRODUCE, and articles mainly unmanufactured, not otherwise specified.*	..	*Ad valorem*	15 per cent.
		III.—Articles wholly or mainly manufactured.			
		APPAREL.			
59	85	APPAREL, including drapery, boots and shoes, and military and other uniforms and accoutrements, but excluding uniforms and accoutrements exempted from duty under Serial No. 60 and gold and silver thread, and articles made of silk or silk mixtures.	.....	*Ad valorem*	15 per cent.
60	11	UNIFORMS AND ACCOUTREMENTS appertaining thereto, imported by a public servant for his personal use.	.....	.....	Free.

* Under Government of India Notification No. 4317, dated the 2nd July 1921, unmanufactured Mica is exempt from payment of import duty.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.	
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.		
		ARMS, AMMUNITION AND MILITARY STORES.				
61	42	Subject to the exemptions specified in Serial No. 64—				
		(1) Firearms, including gas and air-guns gas and air rifles, and gas and air pistols, not otherwise specified (see Serial Nos. 65 and 165).	each	.....	Rs. a. 15 0	
		(2) Barrels for the same, whether single or double.	"	.....	15 0	
		(3) Main springs and magazine springs for firearms, including gas-guns, gas rifles and gas pistols.	"	.....	5 0	or 30 per cent. *ad valorem* whichever is higher.
		4) Gun stocks and breech blocks.	"	.....	3 0	
		(5) Revolver cylinders for each cartridge they will carry.	"	.....	2 0	
		(6) Actions (including skeleton and waster), breech bolts and their heads, cocking pieces, and locks for muzzle-loading arms.	"	.....	1 0	
		(7) Machines for making, loading or closing cartridges for rifled arms.	.....	*Ad valorem.*	30 per cent.	
		(8) Machines for capping cartridges for rifled arms.	.....	"	30 "	

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		ARMS, AMMUNITION AND MILITARY STORES—*contd.*			
62	125	GUNPOWDER for cannons, rifles, guns, pistols and sporting purposes.	.....	*Ad valorem*	30 per cent.
63	126	Subject to the exemptions specified in serial No. 64, all ARTICLES, other than those specified in serial Nos. 61, 65 and 165, which are ARMS OR PARTS OF ARMS within the meaning of the Indian Arms Act, 1878 (excluding springs used for air guns which are dutiable as hardware under serial No. 84), all tools used for cleaning or putting together the same, all machines for making, loading, closing or capping cartridges for arms other than rifled arms and all other sorts of ammunition and military stores, and any articles which the Governor-General in Council may, by notification in the *Gazette of India*, declare to be ammunition or military stores for the purposes of this Act.	.....	,,	30 ,,
64	12	The following ARMS, AMMUNITION AND MILITARY STORES:— (*a*) Articles falling under the 3rd, 4th, 6th, 7th or 8th sub-head of Serial	.....	.....	Free.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		ARMS, AMMUNITION AND MILITARY STORES—*contd.*			
		No. 61 when they appertain to a firearm falling under that item and are fitted into the same case with such firearm ;			
		(*b*) Arms forming part of the regular equipment of a commissioned or gazetted officer in His Majesty's Service entitled to wear diplomatic, military, naval, Royal Air Force or police uniform ;			
		(c) A revolver and an automatic pistol and ammunition for such revolver and pistol up to a maximum of 100 rounds per revolver or pistol, (*i*) when accompanying a commissioned officer of His Majesty's regular forces, or of the Indian Auxiliary Force or the Indian Territorial Force or a gazetted police officer, or (*ii*) certified by the commandant of the corps to which such officer			

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		ARMS, AMMUNITION AND MILITARY STORES—*contd.* belongs, or, in the case of an officer not attached to any corps, by the officer commanding the station or district in which such officer is serving, or in the case of a police officer, by an Inspector-General or Commissioner of Police, to be imported by the officer for the purpose of his equipment; (*d*) Swords for presentation as army or volunteer prizes; (*e*) Arms, ammunition and military stores, imported with the sanction of the Government of India for the use of any portion of the military forces of a State in India being a unit notified in pursuance of the first Schedule to the Indian Extradition Act, 1903. (*f*) Morris tubes and patent ammunition imported by officers commanding British and Indian regiments or volunteer corps for the instruction of their men.			

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		ARMS, AMMUNITION AND MILITARY STORES—*concld.*			
65	86A	ORNAMENTAL Arms of an obsolete pattern possessing only an antiquarian value; masonic and theatrical and fancy dress swords, provided they are virtually useless for offensive or defensive purposes; and *dahs* intended exclusively for domestic, agricultural and industrial purposes.	.....	*Ad valorem.*	15 per cent.
66	86	EXPLOSIVES, namely, blasting gunpowder, blasting gelatine, blasting dynamite, blasting roburite, blasting tonite, and all other sorts, including detonators and blasting fuse.	... ...	*Ad valorem.*	15 per cent.
		CHEMICALS, DRUGS AND MEDICINES.			
67	13	ANTI-PLAGUE SERUM ...	.....	.....	Free.
68	13A	BLEACHING PASTE AND BLEACHING POWDER.	.....	.....	Free.
69	50	COPPERAS, green ...	.....	*Ad valorem.*	2½ per cent.
		Tariff value—			
		Copperas, green, if imported in bulk	cwt.	4 0 0	2½ „
70	43	OPIUM and its alkaloids, and their derivatives.	seer of 80 tolas.	.....	Rs. 24 or 15 per cent. *Ad valorem* whichever is higher.
71	14	CINCHONA BARK and the alkaloids extracted therefrom including Quinine and alkaloids derived from other sources which are che-	.....	.....	Free.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		CHEMICALS, DRUGS AND MEDICINES—*contd.*			
		mically identical with alkaloids extracted from cinchona bark			
72	14A	MAGNESIUM CHLORIDE	.....	.....	Free.
73	14B	SULPHUR	.....	.....	,,
74	88	CHEMICALS, DRUGS AND MEDICINES, all sorts, not otherwise specified.	.....	*Ad valorem.*	15 per cent.
		Tariff values—			
		Alkali, Indian (sajji-khar)	cwt.	4 12 0	15 ,,
		Alum (lump)	,,	6 0 0	15 ,,
		Ammonia gas, anhydrous	lb.	0 12 0	15 ,,
		Ammonium carbonate or bicarbonate.	cwt.	27 0 0	15 ,,
		Ammonium chloride—			
		Muriate of Ammonia, crystalline.	,,	16 0 0	15 ,,
		Salammoniac, sublimed.	,,	25 0 0	15 ,,
		Other sorts, including compressed.	,,	20 0 0	15 ,,
		Arsenic (China mansil).	,,	70 0 0	15 ,,
		Calcium carbide ...	,,	16 0 0	15 ,,
		Calcium chloride ..	,,	4 8 0	15 ,,
		Carbonic acid gas ..	lbs.	0 3 0	15 ,,
		Chlorine gas ...	,,	0 4 6	15 ,,
		Copper sulphate ...	cwt.	19 0 0	15 ,,
		Epsom salts (in bulk)..	,,	3 8 0	15 ,,
		Peppermint crystals ..	oz.	1 0 0	15 ,,
		Potassium bichromate..	cwt.	27 0 0	15 ,,
		Soda ash including calcined natural soda and manufactured sesqui-carbonates.	,,	6 0 0	15 ,,
		Soda caustic, flake .	,,	15 0 0	15 ,,
		,, ,, powdered	,,	15 8 0	15 ,,
		,, ,, solid ...	,,	10 8 0	15 ,,
		,, crystals (in bulk).	,,	7 0 0	15 ,,
		Sodium bicarbonate ...	,,	8 0 0	15 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured – *contd.*		Rs. a.	
		CHEMICALS, DRUGS AND MEDICINES— *concld.*			
		Tariff values.—contd.			
		Sodium bichromate ...	cwt.	21 8	15 per cent.
		Sodium silicate (in liquid form)	,,	8 0	15 ,,
		Sodium Sulphide ...	,,	8 0	15 ,,
		Trona or natural soda, uncalcined.	,,	3 8	15 ,,
		Asafœtida (hing) ...	,,	110 0	15 ,,
		,, coarse (hingra).	,,	30 0	15 ,,
		Banslochan (bamboo camphor).	lb.	1 2	15 ,,
		Calumba root... ...	cwt.	8 0	15 ,,
		Camphor, refined, other than powder.	lb.	1 14	15 ,,
		Camphor, powder, other than synthetic.	,,	1 10	15 ,,
		,, synthetic, tablets and slabs.	,,	1 13	15 ,,
		Camphor, synthetic, powder.	,,	1 6	15 ,,
		Cassia lignea	cwt.	17 8	15 ,,
		China root (chobchini), rough.	,,	20 0	15 ,,
		China root (chobchini), scraped.	,,	30 0	15 ,,
		Cubebs	,,	85 6	15 ,,
		Galangal, China ...	,,	16 0	15 ,,
		Salep	,,	225 0	15 ,,
		Storax, liquid (rose mellos or salaras).	,,	32 0	15 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		CONVEYANCES.			
75	142	COAL-TUBS, tipping wagons and the like conveyances designed for use on light rail track, if adapted to be worked by manual or animal labour and if made mainly of iron or steel; and component parts thereof made of iron or steel—			
		(*a*) if of British manufacture.	ton.	.....	Rs. 21 or 17 per cent. *ad valorem*, whichever is higher.
		(*b*) if not of British manufacture.	,,	.....	Rs. 21 or 17 per cent. *ad valorem* whichever is higher, *plus* Rs. 15 per ton.
76	87	CONVEYANCES not specified in Serial No. 75, namely, tramcars, motor-omnibuses, motor-lorries, motor-vans, passenger lifts, carriages, carts, jinrickshas, bath-chairs, perambulators, trucks, wheelbarrows, bicycles, tricycles, and all other sorts of conveyances not otherwise specified, and component parts and accessories thereof, except such parts and accessories of the motor vehicles above-mentioned as are also adapted for use as parts or accessories of motor cars, motor cycles or motor scooters (*see* Serial No. 77).	.....	*Ad valorem.*	15 per cent.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		CONVEYANCES—*contd.*			
77	42A.	MOTOR-CARS, motor cycles, and motor-scooters, and articles (other than rubber tyres and tubes) adapted for use as parts and accessories thereof: provided that such articles as are ordinarily also used for other purposes than as parts and accessories of motor-vehicles included in this item or in Serial No. 76 shall be dutiable at the rate of duty specified for such articles.	.....	*Ad valorem.*	20 per cent.
		CUTLERY, HARDWARE, IMPLEMENTS AND INSTRUMENTS.			
78	15	The following AGRICULTURAL IMPLEMENTS, namely, winnowers, threshers, mowing and reaping machines, binding machines, elevators, seed and corn crushers, chaff-cutters, root-cutters, ensilage cutters, horse and bullock gears, ploughs, cultivators, scarifiers, harrows, clod-crushers, seed-drills, hay-tedders, hay-presses, potato diggers, latex spout, spraying machines, beet pullers, broad cast seeders, corn pickers, corn shellers, culti-packers, drag scrapers, stalk cutters, huskers and shredders, potato planters, lime sowers, manure spreaders, listers, soil graders and rakes; also agricultural tractors;	.....	.....	Free.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		CUTLERY, HARDWARE, IMPLEMENTS AND INSTRUMENTS—*contd.* also component parts of these implements, machines or tractors, provided that they can be readily fitted into their proper places in the implements, machines or tractors for which they are imported and that they cannot ordinarily be used for purposes unconnected with agriculture.			
79	129	ARTICLES PLATED WITH GOLD AND SILVER excluding surgical instruments.	.....	*Ad valorem.*	30 per cent.
80	128	CLOCKS AND WATCHES, and parts thereof.	.....	„	30 „
81	89	CUTLERY, excluding plated cutlery (*see* Serial No. 79).	.....	„	15 „
82	16	The following DAIRY APPLIANCES, namely, cream separators, milking machines, milk sterilizing or pasteurizing plant, milk aerating and cooling apparatus, churns, butter dryers, and butter workers; also component parts of these appliances, provided that they can be readily fitted into their proper places in the appliances for which they are imported, and that they cannot ordinarily be used for other than dairy purposes.	.....	.....	Free

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		CUTLERY, HARDWARE, IMPLEMENTS AND INSTRUMENTS—*contd.*			
83	90A	ELECTRICAL CONTROL GEAR AND TRANSMISSION GEAR, namely, switches, fuses and current-breaking devices of all sorts and descriptions, designed for use in circuits of less than ten *amperes* and at a pressure not exceeding 250 volts, and regulators for use with motors designed to consume less than 187 watts; bare or insulated copper wires and cables, any one core of which has a sectional area of less than one-eightieth part of a square inch, and wires and cables of other metals of not more than equivalent conductivity; and line insulators, including also cleats, connectors, leading in tubes and the like, of types and sizes such as are ordinarily used in connection with the transmission of power for other than industrial purposes, and the fittings thereof.	.....	*Ad valorem.*	15 per cent.
84	90	HARDWARE, IRONMONGERY AND TOOLS, all sorts, not otherwise specified.	.....	,,	15
		Tariff value—			
		Crown corks	gross.	0 13 0	15 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.* CUTLERY, HARDWARE, IMPLEMENTS AND INSTRUMENTS—*concld.*		Rs. a.	
85	17	INSTRUMENTS, APPARATUS AND APPLIANCES, imported by a passenger as part of his personal baggage and in actual use by him in the exercise of his profession or calling.	.....	.....	Free.
86	130	MUSICAL INSTRUMENTS and parts thereof.	.....	*Ad valorem.*	30 per cent.
87	59	TELEGRAPHIC INSTRUMENTS AND APPARATUS, and parts thereof imported by, or under the orders of, a Railway Administration.	.....	"	10 "
88	18	WATER-LIFTS, SUGAR-MILLS, OIL-PRESSES, and parts thereof, when constructed so that they can be worked by manual or animal power.	.....	.....	Free.
89	91	All other sorts of IMPLEMENTS, INSTRUMENTS, APPARATUS AND APPLIANCES, (including plated surgical instruments and parts thereof, not otherwise specified.*	.....	*Ad valorem,*	15 per cent.
		DYES AND COLOURS.			
90	14C	DYES DERIVED from coal-tar and coal-tar derivatives used in any dyeing process.	.....	.....	Free

* Under Government of India, Finance Department (Central Revenues) Notification No. 96-I—Cus.-25, dated the 28th February 1925, apparatus for wireless telegraphs designed either for transmission or reception whether by telegraphy or telephony, (including component parts of such apparatus which are essential for its working and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose), when imported in accordance with the orders for the time being governing the importation of such apparatus is liable to duty at 2½ per cent. *ad valorem*.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		DYES AND COLOURS—*contd.*			
91	92	DYEING AND TANNING SUBSTANCES all sorts NOT OTHERWISE SPECIFIED AND PAINTS AND COLOURS and painters' materials, all sorts.	.....	*Ad valorem.*	15 per cent.
		Tariff values—			
		Avar bark	cwt.	4 8	15 per cent.
		Cochineal	lb.	1 12	15 ,,
		Gallnuts, Persian ...	cwt.	40 0	15 ,,
		Gamboge	lb.	2 2	15 ,,
		Turmeric	cwt.	25 0	15 ,,
		Vermilion, Canton ...	Box of 90 bundles.	240 0	15 ,,
		FURNITURE, CABINET-WARE AND MANUFACTURES OF WOOD.			
92	93	FURNITURE, CABINET-WARE and all other manufactures of wood not otherwise specified.	.....	*Ad valorem.*	15 per cent.
		GLASSWARE AND EARTHENWARE.			
93	94	GLASS AND GLASSWARE, lacquered ware, earthenware, china and porcelain; all sorts, except glass bangles and beads and false pearls (*see* Serial No. 94).	.....	,,	15 per cent.
		Tariff values—			
		Aerated water bottles, empty—			
		Codd's pattern—			
		Under 10 ozs. ...	gross.	28 0	15 per cent.
		10 ozs.	,,	30 0	15 ,,
		Over 10 ozs.	,,	34 0	15 ,,
		Crown cork pattern—			
		7 ozs. and under ...	,,	18 0	15 ,,
		Over 7 ozs. upto and including 10 ozs.	,,	20 0	15 ,,
		Over 10 ozs.	,,	24 0	15 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		GLASSWARE AND EARTHENWARE—*contd.*			
94	131	GLASS BANGLES AND BEADS AND FALSE PEARLS.	.....	*Ad valorem*	30 per cent.
		Tariff values—			
		Glass Bangles—			
		China—			
		Nimuchi and pasalal	100 pairs	2 0 0	30 ,,
		Bracelet, Jadi and fancy, all kinds.	,,	4 0 0	30 ,,
		Ratnawarakh, all kinds	,,	7 0 0	30 ,,
		Japan—			
		Reshmi, or lustre, plain or fancy, all colours—			
		Vakmel or Zigzag...	dozen pairs	0 2 0	30 ,,
		All others	,,	0 1 0	30 ,,
		Hollow or tube, all colours.	,,	0 2 9	30 ,,
		Sonerikada (golbala)—			
		Containing gold in their composition.	,,	1 0 0	30 ,,
		All others	,,	0 3 0	30 ,,
		HIDES AND SKINS AND LEATHER.			
95	95	HIDES AND SKINS not otherwise specified, LEATHER AND LEATHER MANUFACTURES, all sorts, not otherwise specified.	.....	*Ad valorem*	15 ,,
		MACHINERY.			
96	18A	MACHINERY, namely, such of the following articles as are not otherwise specified :—	.....	.....	Free
		(1) prime-movers, boilers, locomotive engines and tenders for the same, portable engines (including power-driven road rollers, fire engines and tractors), and other machines in which the prime-mover is not separable from the operative parts ;			

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		MACHINERY—*contd.*			
		(2) machines and sets of machines to be worked by electric, steam, water, fire or other power, not being manual or animal labour, or which, before being brought into use require to be fixed with reference to other moving parts;			
		(3) apparatus and appliances, not to be operated by manual or animal labour, which are designed for use in an industrial system as parts indispensable for its operation and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose;			
		(4) control gear, self-acting or otherwise, and transmission-gear designed for use with any machinery above specified, including belting of all materials(other than cotton, hair and canvas ply) and driving chains, but excluding driving ropes not made of cotton;			
		(5) bare hard-drawn electrolytic copper wires and cables, and other electrical wires and cables, insulated or not; and poles, troughs, conduits and insulators designed			

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SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.* MACHINERY—*contd.* as parts of a transmission system, and the fittings thereof. *Note.*—The term "industrial system" used in sub-clause (3) means an installation designed to be employed directly in the performance of any process or series of processes necessary for the manufacture, production or extraction of any commodity.		Rs. a. p.	
97	18B	The following textile machinery and apparatus by whatever power operated, namely:—Healds, heald cords and heald knitting needles; reeds and shuttles; warp and weft preparation machinery and looms; bobbins pirns; dobbies; Jacquard machines; Jacquard harness linen cards; Jacquard cards; punching plates for Jacquard cards; warping mills; multiple box sleys; solid border sleys; tape sleys; swivel sleys; tape looms; wool carding machines; wool spinning machines; hosiery machinery; coir mat shearing machines; coir fibre willowing;	.....	.....	Free.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		MACHINERY—*contd.*			
		machines; heald knitting machines; dobby cards; lattices and lags for dobbies; wooden winders; silk looms; silk throwing and reeling machines; cotton yarn reeling machines; sizing machines; doubling machines; silk twisting machines; cone winding machines; piano card cutting machines; harness; building frames; card lacing frames; drawing and denting hooks; sewing thread balls making machines; *cumbli* finishing machinery; hank-boilers; cotton carding and spinning machines; mail eyes; lingoes; comber boards and comber board frames; take-up motions; temples and pickers; picking bands; picking sticks; printing machines; roller cloth; clearer cloth; sizing flannel and roller skins.			
98	18C	PRINTING AND LITHOGRAPHING MATERIAL, namely, presses, lithographic plates, composing sticks, chases, imposing tables, lithographic stones,	.....	.....	Free.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		MACHINERY—*contd.* stereo blocks, wood blocks, half-tone blocks, electrotype blocks, roller moulds, roller frames and stocks, roller composition, standing screw and hot presses, perforating machines, gold blocking presses, galley presses, proof presses; arming presses, copper plate printing presses, rolling presses, ruling machines, ruling pen making machines, lead cutters, rule cutters, slug cutters, type casting machines, type setting and casting machines, rule bending machines, rule mitreing machines, bronzing machines, stereotyping apparatus, paper folding machines, and paging machines, but excluding ink and paper.*			
99	18D	COMPONENT PARTS OF MACHINERY, as defined in Serial Nos. 96, 97 & 98, namely, such parts only as are essential for the working of the machine or apparatus and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose:	.....	.....	Free

* Under Government of India, Finance Department (Central Revenues) Notifications No. 43, dated the 25th August 1928 and No. 46, dated the 15th September 1928, the following printing material, namely, process blocks and highly polished copper or zinc sheets specially prepared for making process blocks, and paper in rolls with side-perforations to be used after further perforation for type-casting, are exempt from payment of import duty.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		MACHINERY—*concld.*			
		Provided that articles which do not satisfy this condition shall also be deemed to be component parts of the machine to which they belong if they are essential to its operation and are imported with it in such quantities as may appear to the Collector of Customs to be reasonable.			
99A	43A	Cotton, hair and canvas ply belting for machinery.	.....	*Ad valorem.*	5 per cent.
99B	43B	Rubber—Insulated Copper Wires and Cables no core of which has a sectional area of less than one-eightieth part of a square inch, whether made with any additional insulating or covering material or not.	.....	,,	5
100	96	MACHINERY and component parts thereof, meaning machines or parts of machines to be worked by manual or animal labour, not otherwise specified and any machines (except such as are designed to be used exclusively in industrial processes) which require for their operation less than one-quarter of one brake-horse-power.	.....	,,	15

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		METALS, IRON AND STEEL.			
101*a*	60	IRON ALLOYS	.....	*Ad valorem.*	10 per cent.
101*b*	143	IRON ANGLE, channel and tee—			
		(*a*) fabricated, all qualities—			
		(i) of British manufacture.	ton.	.....	Rs. 21 or 17 per cent. *Ad valorem*, whichever is higher.
		(ii) not of British manufacture.	,,	.....	,, ,, plus Rs. 15 per ton.
		(*b*) not fabricated, kinds other than galvanized, tinned or lead-coated and other than Crown or superior qualities—			
		(i) of British manufacture,	,,	.....	Rs. 19.
		(ii) not of British manufacture.	,,	.....	Rs. 30.
101	60	IRON ANGLE, channel and tee, not otherwise specified (*see* Serial No. 101*b*)	.....	*Ad valorem.*	10 per cent
		Tariff values— Angle, channel and tee—			
		Crown and superior qualities, not fabricated.	ton.	200 0 0	10 ,,
		Other kinds, not fabricated, if galvanized, tinned or lead-coated.	,,	200 0 0	10 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		METALS, IRON AND STEEL—*contd.*			
101*d*	144	IRON, common bar not galvanized, tinned or lead-coated if not of any shape and dimension specified in clause (*a*) or clause (*c*) of Serial No. 102*c*—			
		(i) of British manufacture.	ton.	.....	Rs. 26.
		(ii) not of British manufacture.	,,	.....	Rs. 37.
101*e*	60	IRON bar and rod not otherwise specified (*see* Serial No. 101*d*).	.....	*Ad valorem.*	10 per cent.
		Tariff values—			
		Bar and rod—			
		Qualities superior to Grade A of the British Engineering Standard Association.	ton.	350 0 0	10 ,,
		Grade A of the British Engineering Standard Association and Crown quality and intermediate qualities—			
		Over ½ inch in diameter or thickness.	,,	190 0 0	10 ,,
		½ inch and under in diameter or thickness.	,,	220 0 0	10 ,,
		Common, if galvanized, tinned or lead-coated.	,,	260 0 0	10 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Name of Articles.	Per	Tariff Valuation.	Duty.
				Rs. a. p.	
		III.—Articles wholly or mainly manufactured—*contd.*			
		METALS, IRON AND STEEL—*contd.*			
101*f*	60	IRON, pig	.....	*Ad valorem*	10 per cent.
		Tariff value—			
		Iron, pig	ton.	75 0 0	10 „
101*g*	60	IRON rice bowls	.....	*Ad valorem*	10 „
		Tariff value—			
		Iron rice bowls ...	cwt.	20 0 0	10 „
102*a*	62	STEEL, angle and tee if galvanized, tinned or lead-coated.	.....	*Ad valorem*	10 „
		Tariff value—			
		Angle and tee, if galvanized, tinned or lead-coated, not fabricated.	ton.	200 0 0	10 „
102*b*	151	STEEL, angle and tee, not otherwise specified (*see* Serial No. 102*a*) and beam, channel, zed, trough and piling—			
		(*a*) fabricated—			
		(i) of British manufacture.	„	.....	Rs. 21 or 17 per cent. *Ad valorem*, whichever is higher.
		(ii) not of British manufacture.	„	.....	„ *plus* Rs. 15 per ton.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		METALS, IRON AND STEEL—*contd.*			
		(*b*) not fabricated—			
		(i) of British manufacture.	ton.	.....	Rs. 19.
		(ii) not of British manufacture.	"	.....	Rs. 30.
102*c*	62	STEEL, bar and rod, the following kinds—	.....	*Ad valorem.*	10 per cent.
		(*a*) shapes specially designed for the reinforcement of concrete, if the smallest dimension is under ½ inch;			
		(*b*) all shapes and sizes, if—			
		(i) of alloy, crucible, shear, blister or tub steel, or			
		(ii) galvanized or coated with other metals, or			
		(iii) planished or polished, including bright steel shafting;			
		(*c*) other qualities, if of any of the following shapes and sizes—			
		(i) rounds under ½ inch diameter,			
		(ii) squares under ½ inch side,			
		(iii) flats, if under 1 inch wide and not over ⅛ inch thick,			
		(iv) flats not under 8 inches wide and not over ½ inch thick,			
		(v) ovals, if the dimension of the major axis is not less than twice that of the minor axis,			
		(vi) all other shapes, any size,			

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs a.	
		METALS, IRON AND STEEL—*contd.*			
		Tariff values—			
		Bar and rod—			
		Galvanized or coated with other metals, all shapes and sizes.	ton	200 0	10 per cent.
		Planished or polished, including bright steel shafting, all shapes and sizes.	"	210 0	10 "
102*d*	152	STEEL, bar and rod, not otherwise specified (*see* Serial No. 102*c*)—			
		(i) of British manufacture	"	.....	Rs. 26.
		(ii) not of British manufacture.	"	.....	Rs. 37.
102*e*	62	STEEL (other than bars), alloys, crucible, shear, blister and tub.	.....	*Ad valorem.*	10 per cent.
102*f*	62	STEEL (other than bars), made for springs and cutting tools by any process.	.....	"	10 "
102*g*	62	STEEL, ingots, blooms and billets, and slabs of a thickness of 1½ inches or more.	.....	"	10 "
102*h*	153	STEEL STRUCTURES, fabricated partially or wholly, not otherwise specified, if made mainly or wholly of steel bars, sections, plates or sheets, for the construction of buildings, bridges, tanks, well curbs, trestles, towers and similar structures or for parts thereof, but not including builders' hardware (*see* Serial No. 84) or any of the articles			

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
				Rs. a.	
		III.—Articles wholly or mainly manufactured—*contd.* METALS, IRON AND STEEL—*contd.*			
		specified in Serial Nos. 76, 96, 99 or 159—			
		(i) of British manufacture.	ton.	.....	Rs. 21 or 17 per cent. *ad valorem*, whichever is higher.
		(ii) not of British manufacture.	,,	.....	Rs. 21 or 17 per cent. *ad valorem*, whichever is higher. *plus* Rs. 15 per ton.
102*i*	154	STEEL, tinplates and tinned sheets, including tin taggers and cuttings of such plates, sheets or taggers.	,,	.....	Rs. 48.
103*a*	61	IRON or Steel anchors and cables.	.....	*Ad valorem.*	10 per cent.
103*b*	145	IRON or Steel bolts and nuts, including hook-bolts and nuts for roofing.	cwt.	.....	Rs. 2.
103*c*	61	IRON or Steel expanded metal.	.....	*Ad valorem*	10 per cent.
103*d*	61	IRON or Steel hoops and strips.	.....	,,	10 ,,
*					
103*f*	61	IRON or Steel nails, rivets and washers, all sorts, *Tariff values.*	.....	,,	10 ,,
		Nails, rivets and washers—			
		Nails, wire, including French.	cwt.	9 0	10 ,,
		Nails, rose, deck and flat-headed.	,,	18 0	10 ,,
		Nails, bullock and horse-shoe.	,,	42 0	10 ,,
		Panel pins, 16 gauge and smaller.	,,	13 0	10 ,,
		Rivets, boilermakers' or structural, if black.	,,	10 0	10 ,,
		Washers, black, structural.	,,	11 0	10 ,,

* There is no entry bearing Serial No. 103*e*.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		METALS, IRON AND STEEL—*contd.*			
103*g*	146	IRON or Steel pipes and tubes and fitting therefor, if rivetted or otherwise built up of plates or sheets—			
		(*a*) galvanized ..	ton.	.....	Rs. 33 or 17 per cent. *ad valorem* whichever is higher.
		(*b*) not galvanized—			
		(i) not under $\frac{1}{8}$ inch thick—			
		of British manufacture.	,,	.....	Rs. 21 or 17 per cent. *ad valorem* whichever is higher.
		not of British manufacture.	,,	.....	,, ,, *plus* Rs. 15 per ton.
		(ii) under $\frac{1}{8}$ inch thick—			
		of British manufacture.	,,	.....	Rs. 39 or 17 per cent. *ad valorem* whichever is higher.
		not of British manufacture	,,	.....	,, ,, *plus* Rs. 26 per ton.
103*h*	61	IRON or Steel pipes and tubes; also fittings therefor, that is to say, bends, boots, elbows, tees, sockets, flanges, plugs, valves, cocks and the like, excluding pipes, tubes and fittings therefor otherwise specified (*see* Serial No. 103*g*).	.....	*Ad valorem.*	10 per cent.
103*i*	147	IRON or Steel plates or sheets (including cuttings discs and circles) not			

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		METALS, IRON AND STEEL—*contd.*			
		under ⅛ inch thick and not of cast iron—			
		(*a*) fabricated, all qualities—			
		(i) of British manufacture.	ton.	.....	Rs. 21 or 17 per cent. *ad valorem*, whichever is higher.
		(ii) not of British manufacture.	,,	.....	,, ,, *plus* Rs. 15 per ton.
		(*b*) not fabricated, chequered and ship, tank, bridge and common qualities—			
		(i) of British manufacture.	,,	.....	Rs. 20.
		(ii) not of British manufacture.	,,	.....	Rs. 36.
103*j*	61	IRON or Steel plates and sheets (including cuttings, discs and circles) not under ⅛ inch thick, not otherwise specified (*see* Serial Nos 102*h*, 102*i*, 103*g*, and 103*i*), whether fabricated or not.	.....	*Ad valorem.*	10 per cent.
		Tariff values.— Plates and sheets (including cuttings, discs and circles) not under ⅛ inch thick—			
		Boiler fire-box and special qualities, not fabricated.	ton	240 0	10 ,,
		Galvanized, plain, not fabricated.	,,	200 0	10 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		METALS, IRON AND STEEL—*contd.*			
103*k*	61	IRON or Steel sheets (including cuttings, discs and circles) under ⅛ inch thick, whether fabricated or not, if coated with metals other than tin or zinc.	.....	*Ad valorem.*	10 per cent.
103*l*	148	IRON or Steel sheets (including cuttings, discs and circles) under ⅛ inch thick—			
		(*a*) fabricated—			
		(i) galvanized ...	ton.	.....	Rs. 33 or 17 per cent. *ad valorem*, whichever is higher.
		(ii) all other sorts not otherwise specified (*see* Serial No. 103*k*)—			
		of British manufacture.	,,	.....	Rs. 39 or 17 per cent. *ad valorem*, whichever is higher.
		not of British manufacture.	,,	.....	,, ,, *plus* Rs. 26 per ton.
		(*b*) not fabricated—			
		(i) galvanized ...	,,	.....	Rs. 30.
		(ii) all other sorts not otherwise specified (see Serial Nos. 102*i* and 103*k*)—			
		of British manufacture.	,,	.....	Rs. 35.
		not of British manufacture.	,,	.....	Rs. 59.
103*m*	150	IRON or Steel Railway Track material—			
		A. Rails (including tramway rails the heads of which are not grooved)—			
		(*a*) (i) 30 lbs. per yard and over.	,,	.....	Rs. 13.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		METALS, IRON AND STEEL—*contd.*			
		(*ii*) fish-plates therefor.	ton.	.....	Rs. 6 or 10 per cent. *ad valorem* whichever is higher.
		(iii) spikes and tie-bars therefor—			
		of British manufacture.	,,	.....	Rs. 26.
		not of British manufacture.	,,	.....	Rs. 37.
		(*b*) under 30 lbs. per yard and fish-plates, spikes and tie-bars therefor—			
		if of British manufacture.	,,	.....	Rs. 26.
		if not of British manufacture.	,,	.....	Rs. 37.
		B. Switches and crossings and the like materials not made of alloy steel, including switches and crossings and the like materials for tramway rails the heads of which are not grooved—			
		(i) for rails 30 lbs. per yard and over.	,,	.....	Rs. 14 or 17 per cent. *ad valorem* whichever is higher.
		(ii) for rails under 30 lbs. per yard—			
		of British manufacture.	,,	.....	Rs. 29 or 17 per cent. *ad valorem* whichever is higher.
		not of British manufacture.	,,	.....	,, ,, *plus* Rs. 12 per ton.
		C. Sleepers, other than cast iron, and keys and distance pieces and the like for use with such sleepers.	,,	.....	Rs. 10 or 10 per cent. *ad valorem* whichever is higher.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		METALS, IRON AND STEEL—*contd.*			
103*n*	61	Iron or Steel Railway track material not otherwise specified (*see* Serial Nos. 103*m* and 117) including bearing plates, cast iron sleepers and fastenings therefor, and lever-boxes.	.....	*Ad valorem.*	10 per cent.
* 103*p*	61	Iron or Steel Tramway track material not otherwise specified (*see* Serial No. 103*m*) including rails, fish-plates tie-bars, switches, crossings and the like materials of shapes and sizes specially adapted for tramway tracks.	.....	,,	10 ,,
103*q*	61	IRON or Steel wire, including fencing-wire and wire-rope, but excluding wire-netting.	.....	,,	10 ,,
* 103*s*	61	IRON or Steel (other than bar or rod) specially designed for the reinforcement of concrete.	.....	,,	10 ,,
103*t*	149A	IRON or Steel, the original material (but not including machinery) of any ship or other vessel intended for inland or harbour navigation which has been assembled abroad, taken to pieces and shipped for reassembly in India.	ton.	.....	Rs. 23 or 10 per cent. *ad valorem*, whichever is higher.

* There are no entries bearing Serial Nos. 103*o* and 103*r*.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		METALS, IRON AND STEEL—*concld.*			
		Provided that articles dutiable under this item shall not be deemed to be dutiable under any other item.			
104	97	All sorts of Iron and Steel and manufactures thereof, not otherwise specified.	.....	*Ad valorem.*	15 per cent.
		Tariff values.—			
		IRON AND STEEL CANS OR DRUMS—			
		When Imported containing kerosene and motor spirit namely:—			
		Cans, tinned, of four gallons capacity.	can.	0 8 0	15 ,,
		Cans or drums, not tinned, of two gallons capacity—			
		(*a*) with faucet caps.	can or drum.	1 8 0	15 ,,
		(*b*) ordinary ...	,,	0 6 0	15 ,,
		Drums of four gallons capacity—			
		(*a*) with faucet caps.	drum	2 3 0	15 ,,
		(*b*) ordinary ...	,,	1 8 0	15 ,,
		METALS, OTHER THAN IRON AND STEEL.			
105	19	CURRENT NICKEL, BRONZE AND COPPER COIN of the Government of India.	.....	.....	Free.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		METALS, OTHER THAN IRON AND STEEL—*contd.*			
105	20	GOLD AND SILVER BULLION and coin and gold and silver sheets and plates which have undergone no process of manufacture subsequent to rolling.	.....	.....	Free.
107	132	GOLD PLATE, GOLD THREAD AND WIRE, gold leaf and GOLD MANUFACTURES, all sorts not otherwise specified.	.....	*Ad valorem*	30 per cent.
108	133	SILVER PLATE, SILVER THREAD and WIRE silver leaf and SILVER MANUFACTURES, all sorts not otherwise specified.	.....	,,	30 ,,
109	39A	TIN, block	ton.	.....	Rs. 250.
110	20A	ZINC, unwrought, including cakes, ingots, tiles (other than boiler tiles), hard or soft slabs and plates, dust, dross and ashes; and broken zinc.	.....	.....	Free.
111	98	ALL SORTS OF METALS OTHER THAN IRON AND STEEL, and manufactures thereof, not otherwise specified.	.....	*Ad valorem.*	15 per cent.
		Tariff values—			
		Aluminium circles ...	lb.	0 12 0	15 ,,
		,, sheets, plain	,,	0 11 0	15 ,,
		Brass, patent or yellow metal sheets and sheathing, weighing 1 lb. or above per square foot, and braziers and plates.	cwt.	46 0 0	15 ,,
		,, patent or yellow metal (including gunmetal) ingots.	,,	33 0 0	15

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		METALS, OTHER THAN IRON AND STEEL—*concld.*			
		Tariff Values—contd.			
		Brass, patent or yellow metal, (including gunmetal), old.	cwt.	28 0 0	15 per cent.
		Copper, braziers, sheets, plates and sheathing.	,,	51 0 0	15 ,,
		Copper, old	,,	34 0 0	15 ,,
		,, pigs, tiles, ingots, cakes, bricks and slabs.	,,	50 0 0	15 ,,
		Copper, China, white, copperware.	lb.	3 0 0	15 ,,
		Copper, foil or dankpana, plain, white, 10 to 11 in. × 4 to 5 in.	hundred leaves.	1 10 0	15 ,,
		Copper, foil or dankpana, plain, coloured, 10 to 11 in. × 4 to 5 in.	,,	1 10 0	15 ,,
		Lead, pig	cwt	20 0 0	15 ,,
		Quicksilver	lb.	4 0 0	15 ,,
		PAPER, PASTEBOARD, AND STATIONERY.			
112	99	PAPER AND ARTICLES MADE OF PAPER AND PAPIER MACHE, PASTEBOARD, MILLBOARD, AND CARDBOARD, all sorts, and STATIONERY, including drawing and copy books, labels, advertising circulars, sheet or card almanacs and calendars, Christmas, Easter, and other cards, including cards in booklet form, including also wastepaper and old newspapers for packing, but excluding trade catalogues and advertising circulars	.....	*Ad valorem*	15 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		PAPER, PASTEBOARD AND STATIONERY —*contd.*			
		imported by packet, book, or parcel post and postage stamps whether used or unused and paper money and paper and stationery otherwise specified.			
		Tariff values—			
		Old newspapers in bales and bags.	cwt.	5 0 0	15 per cent.
		Printing paper (excluding chrome, marble, flint, poster and stereo) in which the mechanical wood pulp amounts to not less than 65 per cent. of the fibre content, glazed or unglazed, white or grey.	lb.	0 2 0	15 „
		Packing and wrapping paper—			
		Machine-glazed pressings.	„	0 2 6	15 „
		Manilla, machine glazed or unglazed, and sulphite envelope.	„	0 2 9	15 „
		Kraft and imitation kraft.	„	0 2 9	15 „
		Strawboards	cwt.	6 8 0	15 „
113	155	Printing paper excluding chrome, marble, flint, poster and stereo), all sorts which contain no mechanical wood pulp or in which the mechanical wood pulp amounts to less than 65 per cent. of the fibre content.	lb.	.....	1 anna.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.* PAPER, PASTEBOARD AND STATIONERY —*concld.*		Rs a. p.	
114	156	Writing Paper—			
		(*a*) Ruled or printed forms (including letter paper with printed headings) and account and manuscript books and the binding thereof.	lb.	.....	1 anna or 15 per cent. *ad valorem* whichever is higher.
		(*b*) All other sorts ...	,,	.....	1 anna.
115	21	TRADE CATALOGUES AND ADVERTISING CIRCULARS imported by packet, book, or parcel post.	.. ...	.....	Free.
116	21A	POSTAGE STAMPS, whether used or unused.		.....	Free.
116a	21B	Paper money	...	.....	Free.
		RAILWAY PLANT AND ROLLING STOCK.			
117	63	RAILWAY materials for permanent-way and rolling-stock, namely, Sleepers other than iron and steel, and fastenings therefor; bearing plates, fish-bolts and nuts, chairs, interlocking apparatus, brake-gear, shunting skids, couplings and springs, signals, turn-tables, weigh-bridges, carriages, wagons, traversers, rail removers, scooters, trollies, trucks, and component parts thereof; switches, crossings, and the like materials made of alloy steel; also cranes, and water tank,	.....	*Ad valorem.*	10 per cent.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. of the Statutory Schedule	Name of Articles.	Per.	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		RAILWAY PLANT AND ROLLING STOCK.—*contd.*			
		when imported by, or under the orders of a railway administration :			
		Provided that for the purpose of this entry "railway" means a line of railway subject to the provisions of the Indian Railways Act, 1890, and includes a railway constructed in a State in India and also such tramways as the Governor-General in Council may, by notification in the *Gazette of India*, specifically include therein.			
		Provided also that articles of machinery as defined in Serial No. 96 or No. 99 shall not be deemed to be included hereunder.			
118	63A	COMPONENT PARTS OF RAILWAY MATERIALS, as defined in serial No 117, namely, such parts only as are essential for the working of railways and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose :	.....	*Ad valorem*	10 per cent.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.* RAILWAY PLANT AND ROLLING STOCK—*concld.* Provided that articles which do not satisfy this condition shall also be deemed to be component parts of the railway material to which they belong, if they are essential to its operation and are imported with it in such quantities as may appear to the Collector of Customs to be reasonable.		Rs. a.	
		YARNS AND TEXTILE FABRICS.			
119	430	Artificial silk yarn and thread.	.....	*Ad valorem*	7½ per cent.
120	45	COTTON PIECE-GOODS	.....	„	11 „ „
121	44	COTTON TWIST AND YARN and COTTON SEWING OR DARNING THREAD.	.....	„	5 per cent. or 1½ annas per lb. whichever is higher.
122	22	SECOND-HAND OR USED GUNNY BAGS OR CLOTH made of jute.	.....	.....	Free.
123	100	YARNS AND TEXTILE FABRICS, that is to say :— Cotton thread other than sewing or darning thread, and all other manufactured cotton goods not otherwise specified. Flax, twist and yarn, and manufactures of flax. Haberdashery and millinery, excluding articles made of silk and silk mixtures. Hemp, manufactures. Hosiery, excluding articles made of silk	.....	*Ad valorem*	15 per cent.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.* YARNS AND TEXTILE FABRICS—*contd.*		Rs. a.	
		Jute, twist and yarn, and jute manufactures, excluding secondhand or used gunny bags or cloth.			
		Silk yarn, noils and warps, and silk thread.			
		Woollen yarn, knitting wool, and other manufactures of wool, including felt.			
		All other sorts of yarns and textile fabrics, not otherwise specified.			
124	100A	SILK goods used or required for medical purposes, namely:—silk ligatures; elastic silk hosiery, elbow pieces, thigh pieces, knee caps, leggings, socks, anklets stockings, suspensory bandages, silk abdominal belts, silkweb catheter tubes, and oiled silk.	.....	*Ad valorem*	15 per cent.
125	45A	SILK mixtures, that is to say- (*a*) fabrics composed in part of some other textile than silk and in which any portion either of the warp or of the weft but not of both is silk; (*b*) fabrics not being silk on which silk is superimposed such as embroidered fabrics.	.....	,,	20

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		YARNS AND TEXTILE FABRICS—*contd.* (*c*) articles made from such fabrics and not otherwise specified (*see* Serial No. 124). *N.B.*—For tariff values under this item, *see* Serial No. 126 below.			
126	134	SILK piece-goods, and other manufactures of silk not otherwise specified (*see* Serial No. 124 and 125).	.....	*Ad valorem.*	30 per cent.
		Tariff values— Silk piece-goods (white or coloured, plain or figured and all widths) from Japan and China (including Hongkong)—			
		Japan— Paj, all kinds, including Habutai, Thama, Junken and Nankin, and including striped, printed, woven so-called (*i.e.*, swivel weave-work or Khakho embroidered), embossed and pine-apples but excluding all kinds of Shioji or Shin Paj.	lb.	19 0	
		Satins, Taffetas and Kohakus, all kinds, including striped, printed		21 0	

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		YARNS AND TEXTILE FABRICS—*contd.*			
		Japan—contd.			
		woven, so-called (*i.e.*, swivel weave-work or Khakho embroidered), and embossed.			
		Twill, all kinds ...	lb.	21 0	
		Jarina (gold embroidered).	,,	23 0	
		Fugi and Boseki, all kinds.	,,	9 12	
		Fancies, printed and woven, so-called (*i.e.*, swivel weave-work or Khakho embroidered), including Georgettes, crepes, ninons, gauzes, and all kinds of Shioji or Shin Paj.	,,	23 8	
		Embroideries and embroidered piece-goods, excluding Burmese scarves.	,,	41 8	
		Shawls, dhuties handkerchiefs, hosiery, mufflers and scarves, excluding Burmese scarves.	,,	32 8	
		Dupettas and China Silk patkas.	,,	16 0	
		Burmese scarves—			
		(*a*) Paj or Habutai	,,	33 0	
		(*b*) Other kinds ...	,,	40 0	

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		YARNS AND TEXTILE FABRICS—*concld.*			
		Japan—concld.			
		*Cotton and silk mixed satins, embroidered.	lb.	14 0	
		Cotton and silk mixed satins, other kinds.	,,	8 8	
		*Cotton and silk mixed hosiery.	,,	28 0	
		*Cotton and silk mixed Fugi and Boseki, all kinds.	,,	7 8	
		Silk Fents	,,	7 12	
		China (including Hongkong but excluding Canton)—			
		Honans, all kinds, and patkas.	,,	8 0	
		Shantungs, and Tussores, all kinds, including patkas.	,,	6 8	
		Corded, all kinds, excepting white cords.	,,	5 0	
		White cords, all kinds.	,,	9 12	
		Crepe, gauze, and paj, all kinds.	,,	18 8	
		Satins and fancies, all kinds, including loongies and stripes, Taffetas and Pagris, all kinds.	,,	17 0	
		Fugi and Boseki, all kinds.	,,	9 8	
		N.B.—The tariff values marked with an asterisk (*) are also applicable to silk mixtures under Serial No. 125 above.			

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		MISCELLANEOUS.			
127	53	AEROPLANES, aeroplane parts, aeroplane engines, aeroplane engine parts and rubber tyres and tubes used exclusively for aeroplanes.	.....	*Ad valorem.*	2½ per cent.
128	23	ART, the following works of :—(1) statutory and pictures intended to be put up for the public benefit in a public place and (2) memorials of a public character intended to be put up in a public place, including the materials used or to be used in their construction, whether worked or not.	.....	.....	Free.
129	101	ART, works of, excluding those specified in Serial No. 128.	.....	*Ad valorem.*	15 per cent.
130	24	BOOKS, printed, including covers for printed books, maps, charts and plans, proofs, music manuscripts, and illustrations specially made for binding in books.	.....	.....	Free.
131	102	BRUSHES AND BROOMS ...	.....	*Ad valorem.*	15 per cent.
132	103	BUILDING AND ENGINEERING MATERIALS, including asphalt, bricks, cement (excluding Portland cement other than white Portland cement), chalk and lime, clay, pipes of earthenware, tiles, firebricks not being component parts of any article included in Serial No. 96 or	.....	,,	15 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		MISCELLANEOUS—*contd.*			
		No. 117, and all other sorts of building and engineering materials not otherwise specified including bitumen and other insulating materials.			
133	104	CANDLES	.....	*Ad valorem*	15 per cent.
134	8A	China clay	.....	... ..	Free.
135	105	CINEMATOGRAPH FILMS... *Tariff values*—	.....	*Ad valorem.*	15 per cent.
		Exposed standard positive films, new or used	foot.	0 4 6	15 ,,
136	106	CORDAGE AND ROPE AND TWINE OF VEGETABLE FIBRE, not otherwise specified.	.....	*Ad valorem.*	15 ,,
		Tariff value—			
		Coir yarn	cwt.	13 0 0	15 ,,
137	106 A	FIREWORKS specially prepared as danger or distress lights for the use of ships.	.....	*Ad valorem.*	15 ,,
138	135	FIREWORKS not otherwise specified (*see* Serial No. 137).	.....	,,	30 ,,
139	107	FURNITURE, TACKLE, AND APPAREL, not otherwise described, for steam, sailing, rowing, and other vessels.	.....	,,	15 ,,
140	136	IVORY, manufactured ...	.....	,,	30 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		MISCELLANEOUS—*contd.*			
141	137	JEWELLERY AND JEWELS.	.....	*Ad valorem.*	30 per cent.
141A	24A	Light Ships	.....	.....	Free.
142	157	MATCHES:—			Rs. a. p.
		(1) In boxes containing on the average not more than 100 matches.	gross of boxes.	.....	1 8 0
		(2) In boxes containing on the average more than 100 matches.	For every 25 matches or fraction thereof in each box, per gross of boxes.	.....	0 6 0
143	158	UNDIPPED SPLINTS such as are ordinarily used for match making.	lb.	.....	0 4 6
144	159	VENEERS such as are ordinarily used for making boxes, including boxes and parts of boxes made of such veneers.	,,	.....	0 6 0
145	108	MATS AND MATTING ...	.....	*Ad valorem.*	15 per cent.
146	109	OIL CAKES	.....	,,	15 ,,
147	110	OIL CLOTH AND FLOOR CLOTH.	.....	,,	15 ,,
148	111	PACKING—ENGINE AND BOILER—all sorts, excluding packing forming a component part of any article included in serial Nos. 96 and 117.	.....	,,	15 ,,
149	112	PERFUMERY, not otherwise specified.	.....	,,	15 ,,
		Tariff values.—			
		Gowla, husked and unhusked.	cwt.	70 0 0	15 ,,
		Kapurkachri (zedoary).	,,	27 0 0	15 ,,
		Patch leaves (patchouli).	,,	26 0 0	15 ,,
		Rose-flowers, dried ...	,,	23 0 0	15 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.* MISCELLANEOUS —*contd.*		Rs. a. p.	
150	113	PICH, TAR AND DAMMER... *Tariff values.*—	.....	*Ad valorem.*	15 per cent.
		Coal pitch	cwt.	5 8 0	15 ,,
		Stockholm pitch ...	,,	16 8 0	15 ,,
		Stockholm tar	,,	19 0 0	15 ,,
		Dammer Batu ..	,,	7 8 0	15 ,,
151	114	POLISHES AND COMPOSITIONS.	.....	*Ad valorem.*	15 ,,
152	46C	PORTLAND CEMENT excluding white Portland cement.	ton.	.....	Rs. 9
153	46D	PRINTER'S INK	.....	*Ad valorem.*	5 per cent.
153A	46	PRINTING TYPE	lb.	.....	One anna.
154	54	The following printing material, namely, leads, brass rules, wooden and metal quoins, shooting sticks and galleys and metal furniture.	.....	,,	2½ per cent.
155	138	PRINTS, ENGRAVINGS AND PICTURES, (including photographs and picture post cards), not otherwise specified.	.....	,,	30 ,,
156	55	RACKS for the withering of tea leaf.	.....	,,	2½ ,,
157	24B	ROPES, Cotton	.....	.....	Free.
158	115	RUBBER TYRES and other manufactures of rubber, not otherwise specified (*see* Serial No. 127.)	.....	*Ad valorem*	15 per cent.
159	64	SHIPS AND OTHER VESSELS for inland and harbour navigation, including steamers, launches, boats and barges, imported entire or in sections: Provided that articles of machinery as defined in serial No. 96 or No. 99 shall, when separately import-	.....	,,	10 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*concld.*		Rs. a. p	
		MISCELLANEOUS —*contd.*			
		ed, not be deemed to be included hereunder.			
160	140	SMOKERS' REQUISITES, excluding tobacco (Serial Nos. 27 to 30) and matches (Serial No. 142).	.....	*Ad valorem*	30 per cent.
161	116	SOAP	.....	,,	15 ,,
		Tariff value— Soft Soap	cwt.	17 0 0	15 ,,
162	24C	STARCH AND FARINA ...	.....	.....	Free.
162A	24D	Stones prepared as for road metalling.	.....	.....	,,
163	118	STONE AND MARBLE, and articles made of stone and marble but excluding stones prepared as for road metalling.	.....	*Ad valorem*	15 per cent.
164	119	TOILET REQUISITES, not otherwise specified.	.....	,,	15 ,,
165	141	TOYS, GAMES, PLAYING CARDS AND REQUISITES for games and sports, including bird shot, toy cannons, air guns and air pistols for the time being excluded, in any part of British India, from the operation of all the prohibitions and directions contained in the Indian Arms Act, 1878; and bows and arrows.	.....	,,	30
		Tariff values— Bird-shot	cwt.	36 0 0	30 ,,
166	120	ALL OTHER ARTICLES wholly or mainly manufactured, not otherwise specified.	.....	*Ad valorem.*	15 ,,

SCHEDULE II.—IMPORT TARIFF—*concld.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*concld.*		Rs a. p.	
		MISCELLANEOUS —*concld.*			
		Tariff values —			
		Bangles—			
		Celluloid, plain, flat with and without border and grooved but excluding double border.	Dozen pairs.	1 8 0	15 per cent.
		Celluloid (rubber) rings excluding coils.	„	0 6 0	15 „
		IV.—Miscellaneous and Unclassified.			
167	25	ANIMALS, living, all sorts	.....	.....	Free.
168	121	CORAL	.....	*Ad valorem.*	15 per cent
169	57	FODDER, BRAN AND POLLARDS.	.....	„	2½ „
169A	25A	Insignia and badges of official British and Foreign Orders.	.....	.....	Free.
170	26	SPECIMENS, Models and wall Diagrams illustrative of natural science, and medals and antique coins.	.....	.....	„
171	122	UMBRELLAS, including parasols and sunshades, and fittings therefor	.....	*Ad valorem.*	15 per cent.
		Tariff values—			
		Umbrella ribs other than nickelled, brassed, fluted or metal tipped—			
		Solid Flexus, all sizes—			
		From Japan ...	Dozen Set of 8.	1 8 0	15 „
		From other countries.	„	2 8 0	15 „
		Solids, 23, 25 and 27 inches.	Dozen Sets of 12.	2 5 0	15 „
		Solids, 16, 19 and 21 inches,	Dozen Sets of 8	1 4 0	15 „

SCHEDULE III.—EXPORT TARIFF.

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		IV.—Miscellaneous and Unclassified—*contd.*		Rs. a. p.	
172	123	ALL OTHER ARTICLES NOT OTHERWISE SPECIFIED, including articles imported by post.	.....	*Ad valorem.*	15 per cent.
		JUTE, OTHER THAN BIMLIPATAM JUTE.			
..	1	RAW JUTE—			Rs. a.
		(1) Cuttings	Bale of 400 lbs.	.....	1 4
		(2) All other descriptions.	,,	.....	4 8
..	2	JUTE MANUFACTURES, when not in actual use as coverings, receptacles or bindings, for other goods—			
		(1) Sacking (cloth, bags, twist, yarn, rope and twine).	Ton of 2,240 lbs.	.....	20 0
		(2) Hessians and all other descriptions of jute manufactures not otherwise specified.*	,,	.....	32 0

* Under Government of India Notification No. 1428, dated 17th November 1923, Jute Rags such as are used for paper making, are exempt from payment of export duty provided that the Customs Collector is satisfied that they are useless for any purpose to which cloth or rope is ordinarily put.

SCHEDULE III.—EXPORT TARIFF—*contd.*

No. in the Statutory Schedules	Names of Articles.	Per	Tariff Values.	Duty.
	HIDES AND SKINS.			
3	RAW Hides and Skins* ...	.....	*Ad valorem.*	5 per cent.
	Tariff values—			
	If exported from Burma—		Rs. a. p.	
	(1) ARSENICATED AND AIR-DRIED HIDES—			
	(*a*) Cows (including calf skins).	lb.	0 8 0	5 ,,
	(*b*) Buffaloes (including calf skins).	,,	0 4 0	5 ,,
	(2) DRY SALTED HIDES—			
	(*a*) Cows (including calf skins).	,,	0 6 6	5 ,,
	(*b*) Buffaloes (including calf skins).	,,	0 3 9	5 ,,
	(3) WET SALTED HIDES—			
	(*a*) Cows (including calf skins).	,,	0 5 0	5 ,,
	(*b*) Buffaloes (including calf skins).	,,	0 2 9	5 ,,
	(4) GOAT AND KID SKINS.	Piece	1 0 0	5 ,,
	(5) SHEEP SKINS		0 10 6	5 ,,
	If exported from any place in British India other than Burma—			
	(1) ARSENICATED AND AIR-DRIED HIDES—			
	(*a*) Cows (including calf skins)—			
	Framed ...	lb.	0 10 0	5 ,,
	Unframed ...	,,	0 6 9	5 ,,
	(*b*) Buffaloes (including calf skins)—			
	Framed ...	,,	0 8 0	5 ,,
	Unframed ...	,,	0 4 6	5 ,,

* Under Government of India, Finance Department (Central Revennes) Notification No. 35, dated the 25th September 1926, hide and skin cuttings and fleshings, such as are used for glue-making, are exempt from payment of export duty.

SCHEDULE III.—EXPORT TARIFF—*concld.*

No. in the Statutory Schedule.	Name of Articles.	Ber.	Tariff Values.	Duty.
	HIDES AND SKINS —*contd.*		Rs. a. p.	
	(2) DRY SALTED HIDES—			
	(*a*) Cows (including calf skins).	lb.	0 7 9	5 per cent.
	(*b*) Buffaloes (including calf skins).	,,	0 4 6	5 ,,
	(3) WET SALTED HIDES—			
	(*a*) Cows (including calf skins).	,,	0 5 0	5 ,,
	(*b*) Buffaloes (including calf skins).	,,	0 2 9	5 ,,
	(4) GOAT AND KID SKINS.	Piece	1 10 0	5 ,,
	(5) SHEEP SKINS	,,	1 1 0	5 ,,
	RICE.			
4	RICE, husked or unhusked, including rice flour, but excluding rice bran and rice dust, which are free.	Indian maund of 82⅔ lbs. avoirdupois weight.	.....	Three annas

THE BUDGET.

Extract from the Proceedings of a meeting of the Legislative Assembly, held in Delhi, on Thursday, 28th February 1929.

Speech of the Finance Member introducing the Budget for 1929-30.

INTRODUCTORY.

Sir, as this is the first occasion on which I have the honour of making a budget speech, I must regard it as my maiden effort, although I have already had occasion to address this House.

2. I may perhaps therefore be allowed to commence on a personal note. I address you with a due sense of humility, seeing that I come as a complete stranger to discharge this onerous and responsible duty. But this has at least a compensating advantage, for, in some ways, a stranger is in a privileged position. I already have had reason to appreciate from my own experience in other countries the hospitality of the East, and therefore, as a stranger, I know that I can count on a courteous welcome and a friendly hearing. It will be my constant endeavour to deserve a no less friendly reception when I cease to be able to claim the consideration due to a novice and have to be judged by you according to your knowledge of my actions. The success of a Finance Member in such a country as this lies not so much with himself as with the favour of Providence that determines the seasons. If my period of office is blessed with a series of good monsoons, my task may be comparatively easy. If not, I know that I may have to encounter difficulties. But difficulties are also opportunities, for, it is by these that the strength of a system is tested, and success in overcoming them may lead to its permanent strengthening. From my first view of the position, I do not think that the time before us now is one for the achievement of spectacular results nor should I wish to claim the credit for them if they were achieved. If I have an ambition, it is this, that whether we encounter bad seasons or good, you should be able to say of me when my work is done, that I served your country at least to the utmost of my

powers and that in all that I did, my main thought was for the interests of the people of India. I must now turn to the dry details of my task.

Actual outturn of 1927-28.

3. The revised estimates for 1927-28 provided for a total revenue of 1,27·74 crores and a total expenditure of the same amount, the revenue including an appropriation of 1,69 lakhs from the Revenue Reserve Fund, which stood at 2,96 lakhs at the beginning of the year. The final figures show a total expenditure of 1,27·26 crores and in order to bring the revenue up to this figure it was necessary to increase the appropriation from the Revenue Reserve Fund from 1,69 lakhs as originally estimated to 2,22 lakhs. The deterioration in the revenue position as compared with that forecasted a year ago has thus amounted to 53 lakhs, which is mainly accounted for by a throw forward of 40 lakhs representing land customs collections at Viramgam from 1927-28 to the current year. This has reduced the balance now at credit of the Revenue Reserve Fund to 74 lakhs.

REVIEW OF THE YEAR 1928-29.

General conditions.

4. I think I can most fairly describe general conditions in the financial year which is now drawing to a close by saying that they have been bad in patches, but that it would be a mistake to assess the general position from a contemplation of these bad patches, and to say that, viewed as a whole, it gives ground for serious pessimism. During the months of June to September the monsoon was on the whole fairly active except in parts of Northern India, where a marked drought was experienced, and just in these areas the recent exceptional cold wave and frost have produced serious losses of crops in certain localities. It is difficult as yet to estimate how far these will have any general effect on the balance of trade and the ways and means position. But these factors certainly give ground for caution in making revenue forecast. The year was also disturbed by prolonged strikes in various parts of the country, and particularly in the cotton mill industry of Bombay. In spite of all this, the trade statistics, so far available are, on the whole, encouraging. The visible

balance of trade, including private imports of treasure, for the nine months ended the 31st December 1928, was in favour of India by 39.77 crores against 33.07 crores in 1927 and 22.55 crores in 1926. Exports of Indian merchandise show an improvement of over 10 crores as compared with 1927. It is particularly satisfactory to observe that the exports of cotton have risen from 28 to 43½ crores, while those of jute and jute manufactures and of seeds also record an improvement of 5 crores and 3¼ crores respectively. Exports of rice, however, have gone down by as much as 7 crores, as a result mainly of Japan's temporary prohibition of imports of the commodity into that country and of the increasing competition of the rice-producing countries on the Mediterranean seaboard. Wheat has been seriously affected by unfavourable climatic conditions, so much so that considerable quantities have had to be imported, while exports have fallen by about 2¾ crores.

5. The imports as a whole show a fall of about a crore—the result of a drop in cotton and cotton-yarn and manufactures, counter-balanced to a large extent by a rise in the imports of grain, machinery and vehicles. The two items last mentioned are particularly interesting. Imports of machinery show a rise of about 16 per cent. for which the recent abolition of duty is, no doubt, largely responsible. The number of motor-cars and commercial motor vehicles, which came into the country during the nine months, also shows an improvement of as much as 38 per cent., although the amount of duty collected is still slightly less than the figure for 1926. I have every hope that the leeway will be made up and that our customs revenue will soon begin to benefit more largely from this source. Prices in general continued to remain fairly stable.

6. Money conditions have at times been difficult and in the last weeks have been affected by world conditions which themselves have been largely governed by the situation in the United States. The enormous volume of speculation there has tended to force up rates for money in all countries engaged in international trade, and this is the root cause to which the recent rise in the bank rate of the Imperial Bank to 8 per cent. must be attributed. I do not wish to enter into any detailed

disquisitions on this subject now, but I would call attention to one point only which seems to have missed the attention of those who have criticised this action. It has been said that it was normally understood that the rate would not rise to 8 per cent. until expansion of currency against commercial bills had reached its full limit of 12 crores, and that, in the recent case, the rate was raised after only 9 crores of expansion had taken place. It must, however, be remembered that this year Government had expanded currency to the extent of 1 crore against sterling and 1 crore against created securities and that there had been a further expansion of 2·4 crores against imported gold, so that the total expansion had really been well over 13 crores.

REVENUE, 1928-29.

7. The net customs receipts for the year were taken at 50·18 crores and I now put the revised estimate at 20 lakhs less. Larger imports of sugar and of mineral oils have increased the receipts by 70 lakhs and 28 lakhs respectively, while the land customs collections show an improvement of 70 lakhs, including the 40 lakhs thrown forward from last year. Excise duty on motor spirit is also expected to yield an additional 29 lakhs. On the other hand, cotton piecegoods and protective special duties relating to iron and steel show a deterioration of 40 lakhs and 42 lakhs respectively, while matches, the export duty on rice, and the excise duty on kerosene, have all been on the downward grade.

Customs.

8. I have taken the revised estimate under Taxes on Income at 16½ crores against the budget figure of 17 crores. The reduction is mainly accounted for by certain large refunds which have had to be made as a result of legal decisions.

Taxes on Income.

9. Owing to an unexpected and considerable amount of speculation at Sambhar, the estimate of salt revenue, which was originally taken at 7 crores, will probably be exceeded by about 65 lakhs in the current year. But as I do not think it safe to calculate on an average revenue of more than 7 crores, I am forced to treat the extra 65 lakhs, which we expect to collect

Salt.

in the current year, as being gained at the expense of next year, the estimate for which must be reduced accordingly. This unexpected factor seriously disturbs the distribution of revenue as between the current year and next year, and I shall have to refer to this point again.

Other heads.

10. The only item which needs comment is that of interest receipts which shows an improvement of as much as 66 lakhs, but this should really be set against a counterbalancing increase in interest payments to which I shall presently refer.

Expenditure, 1928-29.

Debt Services.

11. The gross payments on account of interest on ordinary debt have exceeded the budget figure by 1,33 lakhs as a result mainly of the larger magnitude of our borrowing operations and a small increase in our borrowing rate. But the net payments, after deducting recoveries from the Commercial Departments and the Provincial Loans Fund, show a deterioration of 65 lakhs only, which, as I have already stated, is covered by the increase in interest receipts. I would take this opportunity of explaining to the House that the net payments would have been considerably larger but for a change which I have introduced in the method of calculating the interest chargeable to Commerical Departments in respect of capital outlay incurred after the 31st March 1917, whereby they are required to share the loss which the general revenues suffer through the tax-free concession attached to certain portions of our rupee debt. This alteration has increased the recoveries from the Railways to the extent of 59 lakhs under this head, although it has had the simultaneous effect of reducing the railway contribution otherwise receivable by about 20 lakhs. The former method of calculation was really erroneous, as it meant that Government did not actually recover from the Commercial Departments the interest which they were in effect themselves paying. It is reassuring to know that in spite of the additional payment which the correction of this error involves, the actual rate of interest to be paid by the Commercial Departments for the forthcoming year will be

less than it was two years ago. For 1926-27 the rate was 5·43 per cent., for 1927-28 5·38 per cent., and for 1929-30 it will be 5.32 per cent.

Other heads.

12. The only important variations from the original estimate are a saving of 22 lakhs in opium expenditure, which has resulted from short deliveries and poorer outturn, and another of 21 lakhs under Civil Administration, which includes 7 lakhs on account of a carry-forward of the expenditure on the India House to next year.

Departmental transactions, 1928-29.

Railways.

13. As the House is already aware, the railway contribution is now estimated at 5·46 crores, which is only a little less than the budget figures of 5·48 crores. The present estimate includes 23 lakhs, being one-third of the excess over 3 crores available for transfer to the Railway Reserve Fund.

Posts and Telegraphs.

14. The working of the Indian Posts and Telegraphs Department is now expectd to show a loss of 29 lakhs, which is very disappointing considering that a year ago it was expected that a surplus of a few thousands would accrue. The deterioration is mainly accounted for by the facts that the reduction in the rate for foreign telegrams has not been counterbalanced by a corresponding growth in traffic, and that the effect of the numerous revisions of pay and other concessions granted to the staff in recent years was, to some extent, under-estimated. The Indo-European Telegraph Department does not show any appreciable variation on the whole and will involve a loss of about 7½ lakhs.

Military.

15. The net military expenditure has been taken at 55·10 crores as in the original budget. I shall give a fuller explanation of the military expenditure item when dealing with the budget estimates for 1929-30.

16. The main variations may now be summarised as follows :— Summary.

(In lakhs of rupees.)

	Better.	Worse.
Revenue from Customs	..	20
Revenue from Taxes on Income	..	50
Revenue from Salt	65	..
Revenue from Interest	66	..
Expenditure on account of Opium	22	..
Expenditure on account of Interest on Debt ..	..	65
Expenditure on Civil Administration	21	..
Loss on the working of the Posts and Telegraphs Department	..	29
Other heads	15	..
Total ..	1,89	1,64
Net 25		

We thus expect to close the accounts for 1928-29 with a surplus of 30 lakhs instead of 5 lakhs previously estimated, and I propose that this sum should be credited to the Revenue Reserve Fund the balance to the credit of which will then stand at 1,04 lakhs.

Budget Estimates for 1929-30.

17. I must preface my detailed account of the budget proposals for 1929-30 with certain preliminary explanations. For a proper understanding of the present position, I think one must go back to the remission of the provincial contributions which really became effective from the beginning of 1927-28, and one must consider the three years 1927-28, 1928-29 and 1929-30 together. Preliminary.

18. The way in which I would present the picture is this. As Hon'ble Members will recollect the actual result for the year 1926-27 showed a surplus amounting to 2,96 lakhs and on the strength of this it was decided to remit (provisionally in the first place) the whole of the remaining provincial contributions, amounting to 2,58 lakhs per annum. It was recognised that if Government sacrificed this permanent revenue, there might at the outset be a deficit. But the intention was that the surplus of 2,96 lakhs in 1926-27 which was transferred to a special Revenue Reserve Fund

would provide a sufficient sum to bridge the gap until the normal growth of revenue had built up receipts to the requisite level. It was thought that the gap would not continue for more than one year and that by 1928-29 equilibrium would have been attained. On the revised estimates for 1928-29, which I have just dealt with, it might be said that this expectation has been fulfilled ; but on a closer examination, it will be seen that the figures for 1928-29, taken by themselves, are really misleading. In fact, the revenue for 1928-29 has been fortuitously increased at the expense both of 1927-28 and of 1929-30. As I have already explained, it so happened that 40 lakhs of customs revenue which ought to have been received in 1927-28 were actually received only after the close of that year, and were thus credited to 1928-29. Further, as I have also already explained, owing to speculation in salt, the revenue from that source for 1928-29 is likely to receive 65 lakhs which, in normal circumstances, would not have been received until after the close of the year and thus properly belongs to 1929-30. If, therefore, the true nature of the results for 1928-29 is revealed, it will be seen that, eliminating these two exceptional items totalling 1,05 lakhs, the year would have closed not with a surplus of 30 lakhs as our revised estimates show, but with a deficit of 75 lakhs. The gap left by the remission of the provincial contributions had not therefore really been filled in 1928-29 and the question which I have had to ask myself in settling the policy for the forthcoming year is whether the time has now come to decide that the original expectation cannot be realised, and that it will be necessary to find some new source of revenue. To answer this question we have to take account both of the revenue and expenditure sides, for it would be impossible to say that the gap had been satisfactorily filled if that could only be done at the cost of cutting out all items of beneficial expenditure which are really essential if the needs of the country are to be met.

19. What then is the answer to this question ? Will it be necessary to impose new taxation now ?

Sir, I believe it has been sometimes customary to keep the secret of the budget proposals as regards taxation till the closing paragraphs of the speech, so as to maintain the minds

of Hon'ble Members on the tiptoe of expectation till the end and thus avoid the natural tendency to sleep which a dreary recital of figures is apt to stimulate. I do not propose to have recourse to those adventitious aids for maintaining your attention. I will reveal my secret at once. The sum and substance of the position as regards normal revenue and expenditure, which it will be my business now to describe to you in greater detail; is that we can make both ends meet in 1929-30 without recourse to increased taxation and without denying money to any urgent beneficial expenditure, provided that we use the Revenue Reserve Fund, first, to correct the artificial disturbance in the normal course of receipts from salt revenue, and, secondly, to meet certain special items of expenditure of a non-recurring nature.

20. I have decided to recommend this course for several reasons.

First, I do not think that it would be justifiable to impose new taxation until it is more clearly demonstrated that there is a permanent need for it. With reasonably favourable conditions, some of our normal sources of revenue should be capable of considerable expansion, and I think it is fair to give the plan on which the remission of provincial contributions was undertaken, the chance of another year in which to achieve its realisation.

Secondly, before imposing new taxation, I want to have a fuller opportunity of reviewing the expenditure side of the budget than has been possible in the limited time since I took over office.

Thirdly, before imposing new taxation, if that should prove necessary, I want to have ample opportunity for studying conditions throughout the country, so that I may be able to formulate proposals in the light of full knowledge of facts and opinions in such a way as to ensure that whatever is done is done in a way most beneficial to this country's interests.

But I wish to leave Hon'ble Members in no misapprehension on this matter. If additional taxation proves to be necessary in the following year, the need will have to be boldly

faced. My present action is governed not by any fear of doing this, but by the desire to defer taking any step until I am quite certain, first, that it is necessary; and, secondly, what is the best direction in which to take it.

21. Having thus told you the general plan of the budget, I must explain in detail how the various pieces in the puzzle are to be fitted in.

Revenue, 1929-30.

22. Any comparisons which I make will be throughout with the revised estimates for 1928-29.

Customs. In view of the abnormally large imports of sugar during the current year, it would not be safe to place the estimates of revenue from that source at more than 7 crores, which, in present conditions, may be considered a normal figure. This means a deterioration of 80 lakhs under this head alone. Further, the land customs figure will also show a reduction of 36 lakhs owing to the disappearance of the special factor which increased the revised estimate this year. On the other hand, I am budgetting for appreciable improvements under cotton piecegoods, protective special duties, excise duty on motor spirit, etc. On the whole I have assumed an improvement of 40 lakhs.

23. I have taken the estimate for next year at 16·60 crores— an improvement of only 10 lakhs.

Taxes on Income. Owing to the absence of the specially large refunds, which were the main causes of the deterioration in the current year, the figure should actually have been appreciably larger, but I have had to allow for the effect of the industrial strikes, particularly in Bombay and at Jamshedpur, which will make itself felt on the next year's collections.

24. As a I have already indicated, the element of speculation, which has brought in a windfall of

Salt. 65 lakhs in the current year, will lead to a corresponding reduction in the next, and I have therefore assumed a receipt of 6·35 crores only as compared with 7·65 for the current year.

25. As the House is aware, the revenue from opium is gradually diminishing as a result of the Government of India's self-denying policy whereby exports of provision opium are to be extinguished not later than 1935. We shall accordingly lose 42 lakhs next year under this head.

Opium.

26. The only item which shows any important variation is that relating to currency receipts, which are expected to go up by 36 lakhs. This, of course, merely means that we get back a portion of the rather high expenditure in the current year under Interest on Debt.

Other heads.

Expenditure, 1929-30.

27. The net payments of interest on ordinary debt show a reduction of 1,33 lakhs, accounted for mainly by larger recoveries from Commercial Departments and from the Provincial Loans Fund. On the other hand, there is an increase in the charges for interest on other obligations of 95 lakhs, and an increased provision of 34 lakhs under Reduction or Avoidance of Debt. The latter includes the normal increase due to the increase of debt itself and also a larger sum for Reparation payments to which I shall refer again. As regards the other heading, namely, Interest on Other Obligations, 50 lakhs of the increase represents growth in the provision for bonus on cash certificates, and as Government's liability in regard to these certificates was made a subject of keen interest in last year's budget debates, I propose to go to some length now in explaining the position. The total provision to cover the bonus on the discharge of certificates which we anticipate for next year, is 1,10 lakhs against a revised estimate of 60 for the current year and an actual payment of 23 lakhs in 1927-28.

Debt Services.

Bonus on cash certificates.

28. This is a large increase, but is it enough ? I have no doubt Hon'ble Members will ask me : " What is our full liability ? Are we meeting it ? If not, why not ? "

I think I can explain the realities of the position most clearly in the following way. Government, by issuing cash certificates, obtain the use of large sums of money; but, inasmuch as interest is payable not year by year but in a lump sum when the certificates are discharged, Government get the use of the money in the earlier years practically free of interest. One can see how this position has worked out by following the figures in past years.

In 1926-27, the average amount of money held by Government against cash certificates was 23·82 crores. The amount of bonus paid was 16 lakhs; so that the effective rate of interest paid for the use of money was only 2/3 per cent. Similar figures for 1927-28 were :

average money held, 28·69 crores ;

bonus paid, 23 lakhs, equivalent to 4/5 per cent. interest ;

and for 1928-29.

money held, 31·50 crores ;

bonus paid, 60 lakhs, thus giving an effective rate of interest of under 2 per cent.

29. Now I wish to make it quite clear that the course hitherto followed has been strictly according to the normal system of Government accounting, for, as these accounts are made up on a cash basis, it is only the actual cash receipts and disbursements which need be taken into account each year. The system cuts both ways. Thus, in the case of cash certificates which we have been considering and which are repayable with a bonus which really represents deferred interest, the earlier years benefit at the expense of the later. On the other hand, when treasury bills are issued, the discount really represents prepaid interest and is all debited to the year in which the bills are issued, so that, if they fall due for repayment in a later financial year, it is the later year which benefits at the expense of the earlier. If transactions are on a very large scale and not all of one kind, the net result might be expected to even itself out by the balancing of one sort of transaction against the other.

30. But, in our own case, it cannot be said that there is anything of sufficient importance to counterbalance the very large transactions in cash certificates. There is, moreover, a particular danger in continuing the present practice as regards this obligation, because, if certificates are renewed, the bonus payable at the end of five years is not actually disbursed but is carried forward with the result that the real liability may be concealed for a further five years.

31. If we turn to consider what we ought to do in the present situation, I think we may say that there is a two-fold obligation. First, we ought to provide from revenue each year a sum equivalent to a fair rate of interest on the money of which we have the use. That is our normal recurrent obligation, the meeting of which will prevent the further accumulation of arrears. Secondly, we have now weighing upon us a further obligation, that of providing for the accrued liability which is made up of the amount by which the sums paid in the past by way of bonus have fallen short of the interest which was really accruing during that period.

32. Let us see what this means as applied to the forthcoming year. I calculate that, if all the outstanding certificates are held till maturity, the interest accruing for 1929-30 on the money actually in our hands would amount to about 1,50 lakhs. Against this, we estimate that the bonus which we shall actually have to pay out in that year will be 1,10 lakhs, or 40 lakhs less. Therefore, in order to meet the double obligation to which I have referred, we ought really first, to set aside this 40 lakhs from revenue and, secondly, to provide something towards wiping off the arrears of interest which have accumulated in the past. Although it has in fact proved impossible, without extra taxation, to provide in the next year's budget for more than 1,10 lakhs— and we are thus doing something short of meeting our full current liability—I think there are two mitigating factors in the situation. In the first place, on the basis of our present estimates, we shall have left over in the Revenue Reserve Fund at the end of next year a sum of 14 lakhs and I have in mind the possibility that this sum or any other balance that may ultimately be available should be transferred to a Suspense Account against the liability on cash certificates. In addition to this,

I think we are entitled to take into account that the provision for reduction or avoidance of debt includes a sum of 30 lakhs on account of Reparation payments. This is a later accretion to the original provision for reduction or avoidance of debt which was settled on its own merits without allowing for the possibility of this windfall. Taking these two factors into account, I think we may be satisfied that our accruing liability is, if Government's position is viewed as a whole, being fairly provided for; and I am left to consider the second part of the obligation to make some provision to wipe off the accumulated arrears.

33. I think it is fair to say that this obligation should be considered together with the general obligation of Government to make provision for the writing off of their total debt. As Hon'ble Members are aware, the provisions for the existing debt redemption scheme were outlined in the Finance Department Resolution of the 9th of December 1924 and in para. 33 of my predecessor's budget speech of the 28th February 1925. This scheme is to be in force to the end of the year 1929-30 and will accordingly have to be reviewed before the estimates for the following year are framed. I have, therefore, thought it justifiable and indeed fairer to this Assembly and to the country that any provision for amortising the accrued obligation in respect of cash certificates should be considered together with the general redemption scheme and not super-imposed in advanced upon it. Proposals, therefore, for dealing with this provision will be worked out before the presentation of next budget.

34. The group head Civil Administration shows a very large increase of 1,18 lakhs, a matter which demands a special explanation. This head includes a great number of items of a non-recurring nature, and I have already explained that it is certain of these items which can justifiably be met, for this year at least, by a draft on the Revenue Reserve Fund.

Civil Administration.

35. It is, I think, liable to be misleading that items of non-recurring expenditure of this kind should be shown without distinction, or at any rate without some concurrent explanation in the statement of the financial position presented to

the Legislature at the time of the budget, and I propose to consider for next year whether we cannot give a clearer picture of the situation by separating out, in some way, extraordinary or non-recurrent, from ordinary or recurrent, expenditure. It is, of course, true that expenditure of the former kind is in one sense recurrent, because there will always be a normal flow of demands for these kinds of expenditure. But it is always possible, in a case of grave financial difficulty, to call a halt to the admission of new items of this nature, in a way which is not possible with the normal recurrent cost of the existing establishment. I shall, during the forthcoming year, devote consideration to a different method for dealing with this kind of expenditure.

36. For the present, I will call attention to certain special items which are included :

First, we have to find as much as 29 lakhs for India House in London which is expected to be completed next year so that it will not appear again.

Again, we are providing 16·4 lakhs for agricultural research of which only 1·4 lakhs represent normal recurrent expenditure and 15 lakhs represent the initial grant towards a total Endowment Fund of 25 lakhs. I hope to be able to provide the remaining 10 lakhs in 1930-31. But in the event of financial stringency, it may be possible to postpone this, and in any case, these payments represent initial payments which will not recur. As Hon'ble Members are aware, the Agricultural Commission recommended an initial Endowment Fund of 50 lakhs, but, in substitution for this, the Government of India propose to create an Endowment Fund of 25 lakhs and to supplement this with an additional voted endowment of 5 lakhs each year. Normal recurrent charges on account of staff are estimated to amount to 2·25 lakhs, so that when the full scheme is going, the normal recurring charge will be 7·25 lakhs as against the provision of 16·4 lakhs made in 1929-30.

The next item for special consideration is 20 lakhs for additional expenditure on civil aviation. This again

represents very largely initial expenditure of a non-recurring nature on the preparation of ground organisation, though I feel bound to point out that if an active policy of Government encouragement to the development of civil aviation is to be carried out, there will be recurring charges under this heading. The exact amount of these recurring charges cannot be estimated until the amount of subsidy that has to be paid to the parties undertaking the service is known. The point, however, which I wish to make at present, is that, so far as concerns the present programme, it includes nothing except the estimated subsidy for six months for an overland service from Karachi to Delhi, and Government retain complete liberty of decision as regards further extensions. Our financial commitments, therefore, at the moment are still under control, and a substantial part of the item of 20 lakhs, now provided for, need not necessarily be recurring.

Apart from the above items, the head with which I am now dealing includes votes for general beneficial expenditure, such as, 5 lakhs for the additional grant to the Benares Hindu University ; 2 lakhs for the Bose Research Institute ; 4 lakhs for reclamation operations in the Andaman Islands ; and $1\frac{3}{4}$ lakhs for special grants to the Pasteur Institute of India.

All these items to which I have referred are special items and they account for no less than 78 lakhs. It is revelant to mention that there are other items of non-recurring expenditure of a beneficial character elsewhere in the estimates, *e.g.*, 6 lakhs for general measures for the improvement of the conditions of the poorer population of Old Delhi and $8\frac{1}{2}$ lakhs for irrigation and other development projects in the North-West Frontier Province, Baluchistan and other Minor Administrations.

37. The future efforts of Government to provide money for beneficial and constructive purposes, such as I have specially mentioned, must, of course, depend on the financial position, but I should like to take this opportunity to emphasise my own view that it would be unworthy of this country if Government did not take steps to provide themselves with revenue for meeting obligations of this nature.

DEPARTMENTAL TRANSACTIONS, 1929-30.

Railways.

38. The contribution payable by the Railways to General Revenues will be 6·25 crores, inclusive of 13 lakhs on account of the one-third share of the excess over 3 crores of the amount available for transfer to the Railway Reserve Fund. The total contribution is 79 lakhs more than the revised estimate for the current year.

Posts and Telegraphs.

39. The prospects of the Indian Posts and Telegraphs Department for next year are more hopeful than is indicated by the revised estimates for 1928-29. Now that the outstanding grievances of the staff in the matter of pay and other conditions of service have been redressed, it is no longer necessary to make heavy provisions for new measures of this kind. With a moderate improvement in the revenues of the Department, it is expected to work at a loss of not more than 8 lakhs. The position is thus more satisfactory, but I regret that it still falls far short of anything which would make a reduction in postal or telegraph rates justifiable.

The Indo-European Telegraph Department is expected to show a loss of $5\frac{3}{4}$ lakhs against a loss of about $7\frac{1}{2}$ lakhs in the current year. The loss in working the two Departments together will thus be about 22 lakhs less than in 1928-29.

Military Expenditure.

40. Lastly, I have to inform this House of the position as regards military expenditure. Apart from the grant of 10 lakhs to cover the Shea Committee measures in connection with the Territorial Force, to which I shall not refer again, the net demand is 55 crores. Hon'ble Members will not be surprised to see this figure, as it was indicated by Sir Basil Blackett, in introducing the budget last year, that there was no prospect of reduction for some time to come. The general situation which Government had to face in connection with the Army was also explained to this House at length in a statement and in a memorandum laid on the table by my Hon'ble friend, the Army Secretary, on the 5th of September last. I need not therefore enter

into an exhaustive examination of the details of this question ; but I wish to give this House a short explanation of the present position in my own words.

41. It will be remembered that in the year 1922-23 when Lord Inchcape's Committee conducted their enquiry, the actual net expenditure on Defence amounted to 65¼ crores. As a result of that enquiry, the Committee recommended that, in the following year, the scale of military expenditure should not exceed 57¾ crores and that, in subsequent years, the estimates should be reduced to about 57 crores. They urged that a close watch should be kept on the details of military expenditure with the object of bringing about a progressive reduction in future, and indicated that, provided a further fall in prices took place, it might be possible to reach the figure of 50 crores.

42. The Committee's recommendations were accepted, subject to certain well known reservations by Lord Rawlinson, and resulted in a reduction from an actual expenditure of 65¼ crores in 1922-23 to 56¼ crores in the following year. Slight further reductions have since been effected, and during 1927-28 and 1928-29 the expenditure has been about 55 crores. The substantial fall in prices which the Committee envisaged when they contemplated the possible reduction to 50 crores after some years, has not yet been realised, while Army expenditure to-day includes considerable additional charges due to causes which the Retrenchment Committee could not foresee—principally the necessity of improving the pay of the officers of the Army and granting passage concessions on the scale of Civil officers of Government in accordance with the recommendations of the Lee Commission. Further, the Army now pays customs duty on imported stores, and also pays the cost of all stationery and various other services rendered by other Departments of Government. These additional charges amount to approximately one crore of rupees, and were referred to by His Excellency the Commander-in-Chief in his speech in this House last March.

43. By 1926 it became evident that stringent curtailment in expenditure had produced deficiencies in certain essential equipment, and also that the Army in India was failing to keep pace with modern developments adopted by the British

and other armies. For this reason, my predecessor, in introducing the budget for 1927-28, warned the House that only the strictest economy and vigilance would prevent a rise in the military budget. The House will also recollect the situation as regards the efficiency of the Army as explained to the Public Accounts Committee in 1927. Again, in introducing last year's budget, Sir Basil Blackett reiterated his warning of the previous year.

44. The programme for the modernisation of Army equipment which was ultimately worked out was explained in the statement made by the Army Secretary to this House on the 5th September, to which I have already referred. This programme included the expansion of the Air Force by two squadrons and a provision for the modernisation of the equip ment of that Force in India, also a provision for measures in connection with anti-aircraft and anti-gas regulations and for the mechanisation of the transport and of fighting units together with the repletion of the Reserves. The total cost of the full programme was estimated at 10 crores made up of 8 crores for the specific measures defined above and 2 crores to cover subsidiary requirements not yet exactly defined.

45. The revelation of these needs created a difficult financial problem. Government decided that the military budget could not, in any case, be allowed to exceed the figure of 55 crores, and that the special expenditure required must be found within the limits of that sum. Certain automatic savings were in sight, principally those due to the reduction in the pay of British troops, amounting altogether to a saving of more than one crore ; and over and above these savings, the Army authorities undertook to carry out a special economy campaign in order to provide the additional money that was required.

46. Accordingly, it was possible to devise a plan which provides that if the Army budget is maintained at a figure of 55 crores for four years—starting with the year 1928-29—then, apart from any abnormal or unforeseen circumstances the necessary special expenditure will be found within the limits of this sum. As it is impossible to forecast exactly the rate at which the new equipment will be provided and as it is important to avoid fluctuations in the military budget

from year to year, it is proposed to adopt the procedure of transferring to a Suspense Account any sum within the limit of 55 crores not spent in any particular year, on the understanding that this Suspense Account can be drawn upon in subsequent years. This is really a logical corollary to the system of net grants with liberty to reappropriate savings to meet expenditure on essential new services—a system the advantage of which, as a temporary arrangement at any rate was recognised by the Public Accounts Committee in 1927.

47. Provided that a close check is kept throughout by the Finance Department on all expenditure, it may be claimed that there are considerable advantages in an arrangement on these lines, for it has the effect of removing all inducement to the Army authorities to rush through expenditure before the end of a financial year in order to avoid the lapsing of a particular grant. I think, indeed, that in the carrying out of such a programme of re-equipment as I have explained above, it is essential to have some provision of this nature for equalising the actual appropriations over a period of years. A further advantageous result which, according to my information, the experience of the working of the arrangement since last summer has demonstrated, is that it results in the whole-hearted co-operation between the Army authorities and the Finance Department in the search for all possible economies, for the Army authorities know that the completion of the programme of re-equipment is dependent on the discovery of such economies. I am glad to be able to take this opportunity of testifying to the helpful attitude adopted by the Army authorities in this matter.

48. In order to show how the arrangement is actually working out, I may state that for the current year, 1928-29, the expenditure on normal standing charges of the Army will be 53½ crores, leaving approximately 1½ crores which will have been devoted to the special programme. It is further estimated for 1929-30 that the ordinary maintenance charges in the Army will amount to 52·94 crores, leaving a margin of 2·06 crores for expenditure on the special programme.

49. The normal cost of the standing military charges is thus being steadily cut down and it is, therefore, possible to hold out a very definite hope that when the four years'

programme of re-equipment if completed, that is to say, after the year 1931-32, the total military budget will, apart from any circumstances which cannot at present be foreseen, be substantially reduced. It would be unwise for me at present to commit Government to promising a definite figure, but I can assure the House that the Finance Department will exercise the closest scrutiny of the execution of the programme.

50. Although these ultimate savings are in sight, I am fully conscious that the House must share with me, as a Finance Member on the threshold of his term of office, a feeling of disappointment that no immediate relief for the budget can be obtained from the economies which are really being effected in the standing military charges of the Army. It will, however, at least be something of an achievement if an important programme for modernising the equipment of the Army, costing about 10 crores, can be carried through in 4 years without an increase in the budgetary provision. Moreover, it can be definitely stated that when the programme is completed, the country will be provided with a more efficient force at a smaller cost. To give the country better value for its money must indeed be the key-note of our policy. To this extent at least I hope that all can agree that the programme which I have outlined is a move in the right direction—a direction in which future progress must constantly and energetically be sought.

51. I wish to make it clear that, in giving the explanation which I have just completed, my object has been to lay the facts as fully as possible before this House and to indicate to them the programme which Government have in mind. At the same time, there will be no change in the existing system of financial control, while Government are under no binding obligation in the matter. Unforeseen circumstances, such as an acute financial crisis, or constitutional changes occurring before the programme is completed, might modify its execution. If, however, circumstances remain normal, it is the settled intention of Government to work upon the lines which I have explained.

52. The more important variations from the revised estimate may now be summarised as follows :—

Summary.

(In lakhs of rupees.

	Better.	Worse.
Revenue from Customs	40	..
Revenue from Salt	..	1,30
Revenue from Opium	..	42
Revenue from Currency	36	..
Expenditure on account of Civil Administration..	..	1,18
Net contributions from Railways	79	..
Loss on the working of the Posts and Telegraphs Department	22	..
Other heads	..	7
Total ..	1,77	2,97
Net ..	1,20	

The net result for 1929-30 is therefore 1,20 lakhs worse than for 1928-29, or in other words, instead of the surplus of 30 lakhs, which the revised estimates show for the current year, we shall have to make up a balance of 90 lakhs in 1929-30 from other sources.

53. If it had not been for the fact that 1928-29 has gained 65 lakhs from salt revenue at the expense of 1929-30, the latter would actually have shown, on balance, an improvement of 10 lakhs over 1928-29, and the amount required to balance next year's budget would have been no more than 25 lakhs. Taking this into consideration, and in view also of the fact that the Civil Administration estimates this year contain a number of special items to which I have already referred and some of which need not necessarily be repeated, I have, as already explained, thought it justifiable to provide the necessary balance from the Revenue Reserve Fund and to defer any question of imposing new taxation. The Revenue Reserve Fund, as already explained, is expected to stand at 1,04 lakhs on the 31st March 1929, so that, by providing from this source the sum of 90 lakhs which is required to balance the budget for 1929-30, there will still remain a balance of 14 lakhs left in the Fund at the close of that year.

54. I have dealt so far with the normal budgetary situation and have left one particular proposal till the end. The Finance Bill, which I shall very shortly beg leave to introduce, contains a provision, necessitated by the recommendations of the Indian Road Development Committee, for the increase, from 4 to 6 annas per gallon, of the import and excise duties on motor spirit. The additional revenue expected to be realised on this account is 6 lakhs in the current year and 83 lakhs in the next. These amounts have, accordingly, to be added to the estimates of customs revenue which I have already mentioned to the House. But there will also be a corresponding addition to the charges under the Civil Works head, representing block grants of the same amounts, which will be credited to a Road Development Fund from which disbursements will be made from time to time to Provincial Governments and others on the general lines recommended by the Committee. I have to make it clear that this is a measure of taxation which is not designed for the advantage of the general revenues of the Central Government but for a specific purpose which has been unanimously recommended by the Committee, and which, I have no doubt, will be welcomed by this House. The Committee, as I might remind Hon'ble Members, was appointed in consequence of a resolution moved in the Council of State. It consisted of 14 members of the two Chambers including representatives of all parties and of the Government, and it was presided over by my Hon'ble and learned friend, Mr. Jayakar, to whom I should like to take this opportunity of expressing my sincere admiration for the manner in which he accomplished his task. The subject is of great importance for the economic, social and political progress of the country generally and of the rural population in particular. It is a subject on which many divergent views are held, and it is complicated by the constitutional relations of the Central and Provincial Governments. Nevertheless, the Committee has submitted unanimous recommendations which appear to be generally acceptable, practical in their immediate application, and charged with far-reaching possibilities of future development.

New taxation.

The report has an added, though indeed a sad, interest in that it was signed by the late Lala Lajpat Rai, who gave much time and labour, in co-operation with representatives of all other parties and of Government, to this constructive effort for the welfare of the country.

Final result.

55. The main figures of the budget, after allowing for the transfers to and from the Revenue Reserve Fund and for the additional taxation and its disposal just referred to stand as follows :—

	(In crores of rupees.) Revised.	Budget.
Revenue	1,31·20	1,34·06
Expenditure	1,31·20	1,34·06

Ways and Means.

Review of the past.

56. I must now turn to a review of the ways and means position, and before I give any detailed account of the probable results for the current year and of my forecast of requirements for the forthcoming year, I wish to attempt some general review of the situation. It would be natural for me to do this at the commencement of my term of office. But, quite apart from this, I think the time has arrived when it is necessary to take stock of our position—to stand back and take a view of the progress over the past years and of the course upon which we are set.

57. The dominating feature that strikes the eye when one turns to review the course of past years is the great amount of capital development which has been achieved with a comparatively small increase in the public debt of Government.

58. Let me give certain figures illustrating the position. In the five years from the 1st April 1923 to the 31st March 1928, Government undertook capital expenditure amounting to about Rs. 1,20 crores and about £49½ millions. As against this sum, they raised, by way of loans to the public, a net amount (by which expression I mean the net proceeds of the new loans less the amount of old loans and treasury

bills paid off) of about Rs. 12 crores and about £13 millions. That is to say, during these five years, sums of no less than 1,08 crores and £36½ millions were provided from sources other than an increase in what is generally known as the public debt. Of the total amount of the capital expenditure to which I have referred, by far the greater part is accounted for by expenditure on the railways, the amount here being Rs. 69 crores and £48¾ millions. Other capital works account for Rs. 12 crores and about £¾ million; and Advances to the Provincial Loans Fund, Rs. 39 crores.

59. The question which Hon'ble Members will naturally ask is, from what sources the rest of this money has been provided and whether it is possible to rely on these sources to the same extent in the future.

To give figures which are exact in every detail would involve a very long and complicated statement. It will be sufficient for my present purpose to give approximate figures of the main headings which I may state as follows :—

Post Office Cash Certificates and Post Office Savings Bank deposits	37 crores.
Other Savings Bank deposits	19¾ ,,
Revenue surpluses (including those in Revenue Reserve Fund)	12 ,,
Provision for reduction or avoidance of debt..	22½ ,,
Other appropriations from revenue	3 ,,
Reduction in opening cash balance in India..	16¾ ,,
Depreciation and Reserve Funds	25½ ,,
Provident Fund balances from Railway companies	9 ,,
Gain by Exchange	7¼ ,,

These items together amount to 1,52¾ crores, and out of this sum the balance of 1,08 crores to which I have already referred, has been found, leaving a surplus of 44¾ crores. The balance of sterling capital expenditure of £36½ millions to which I have already referred, has been found by the remittance of this surplus of 44¾ crores supplemented by a reduction of £4¼ millions in the sterling balances.

60. These results indicate a remarkable achievement and a very great strengthening of the intrinsic position of the country and the security which it can offer for future loans. The provision which has been made from revenue and even the utilisation of the Railway Reserve and Depreciation Funds, to which I shall have occasion to refer again, represent a process which, to use a commercial expression, amounts to the "putting back of surplus earnings into the business" which is the process by which most sound and prosperous undertakings are built up.

61. At the same time, an examination of the figures which I have quoted does force one, in giving consideration to the future, to ask whether the resources which have thus been relied on in the past to supplement borrowing, will be available in the same measure in the future. It is clear that, to some extent at least, this cannot be the case. Government balance has been reduced to the lowest reasonable level; budget surpluses for the future can hardly be counted on to the same extent; the sale of cash certificates shows a progressive diminution year by year, though, as far as this is concerned, the result does not necessarily indicate that the money that was provided through this channel may not be available for investment in Government securities in some other form, now that the yield on such other securities has improved relatively to that on cash certificates. As regards the use of Railway Reserve and Depreciation Funds, and the maintenance of the accretions to the funds on the same scale, this of course raises debatable issues into which I cannot fully enter now, but which must be further discussed during the examination of the Railway Convention which is to take place this year.

For my present purpose, it is sufficient to draw, from the review which I have given, the conclusion that Government must be prepared in the future for having to raise a larger proportion of their capital expenditure in the form of public loans. There is an obvious corollary to this, *viz.*, that we must keep our capital expenditure under effective control and be watchful to limit it in accordance with the amounts which we can provide without over-straining the credit of Government in the open market.

62. I shall have something more to say later on the general policy affecting Government loans, but before doing this, I wish to explain the ways and means position for the current year and next year. An examination of the position for these two years confirms the conclusion to which my survey up to this point has led me.

In 1928-29, it was already necessary to resort to borrowing on a larger scale and the forecast that was presented with the budget for the year proved to have under-estimated the needs in this direction.

63. I have prepared a summary, in the usual form, of the ways and means position for the current year and next year :— Summary.

(In crores of rupees.)

Liabilities.	Revised, 1928-29.	Budget, 1929-30.
Railway capital outlay (construction)	26·0	26·5
Purchase of Railways	4·0	7·0
Other Capital outlay	1·7	2·1
Provincial Governments' transactions	12·1	7·2
Discharge of public debt (net) ..	19·9	3·9
Other transactions (net)	·4	1·4
Total ..	64·1	48·1
Resources.		
Rupee loan (net)	33·8	18·0
Sterling loan (net)	12·1	7·0
Postal Cash Certificates and Savings Bank	3·7	5·3
Other unfunded debt	4·9	4·9
Debt redemption..	5·6	6·0
Depreciation and Reserve Funds	6·3	5·8
Reduction of cash balances ..	—2·3	1·1
Total ..	64·1	48·1

64. Dealing with the current year, the following are the main items of interest. The opening balance, taking India and England together, turned out to be 4 crores less than estimated a year ago. This was because actual issues of treasury bills in March last were 1½ crores less, and railway capital expenditure was 2½ crores more, than contemplated. The position during the year has also worked out worse than was anticipated. First, railway capital expenditure again threatened substantially to exceed the original estimate, and, in spite of an application of the brake in August, is likely to amount to 26 crores instead of 24 crores as estimated; secondly, the net receipts from cash certificates have latterly shown signs of falling off as I have already explained; lastly, the weather conditions referred to at the outset of my speech have resulted in considerably larger drawings by certain Provinces. All these factors combined made it necessary to strengthen the position temporarily by the issue of sterling bills in August for £6 millions and eventually to provide for a more permanent reinforcement by the issue of a 4½ per cent. loan in January last in London for £10 millions at 91. The proceeds of this loan will be directly used to pay off the sterling bills and to meet the purchase price for the Burma Railways.

Current year.

65. Apart from this transaction, events followed closely the course anticipated. The rupee loan issued in July was successfully launched in the form of a 4½ per cent. 1955-60 Loan and 4½ per cent. 1934 Bonds, which brought in 9·06 crores (nominal) and 25·98 crores (nominal) respectively, or a net total of 33·8 crores. It will be seen from what I have said that the current year has already provided an illustration of the need for increased borrowing, if a programme of capital expenditure on the present scale is to be continued. But there are certain special points to which attention should be called.

First, the capital expenditure included 4 crores for the purchase of the Burma Railways which may be regarded in a sense as an artificial addition to normal needs; secondly, even for this year with its larger sterling and rupee loans, the net amount borrowed from the public in India and

England together in the form of loans and treasury bills, after allowing for discharges and conversions, has only been 26 crores as against an aggregate capital outlay of just under 44 crores for Central Government's capital expenditure and drawings by Provinces. The treasury bills outstanding with the public, which, according to the budget estimates of the current year, should have stood at 9 crores, are now expected to be reduced to 6·95 crores at the close of the current year. It will be my endeavour further to reduce the outstandings of treasury bills so that these do not remain a permanent feature in the local money market conditions.

On the whole, it may, I think, fairly be claimed that Government, in spite of difficulties, find themselves at the close of the current year in a stronger position than they held at the beginning.

Next year.

66. I can now turn to consider the prospects for 1929-30. The task with which I found myself faced was this. The Railways—our chief consumers of capital—were in the course of executing a large programme containing many projects. Their organisation for carrying out new construction had been developed to a point at which they could get on expeditiously with all the work in hand, in fact so expeditiously that for the current year and the two preceding years they had substantially overspent their allotment. On top of this, notice had been given that Government would exercise their right to purchase the Southern Punjab Railway on the 31st December 1929, which meant finding £5¼ millions in sterling payments. Further, the Provinces were likely to require their normal ration of capital, with a prospect that this might have to be increased in order to provide for loans to cultivators in those areas where the crops had failed. The chief question which those responsible for the finances of the country had to ask themselves in these circumstances, was whether it was desirable to attempt any sudden and drastic restriction in the capital programme of the Railway. A close examination of the position revealed that this would be, on almost every ground, undesirable. A programme of railway development, once it has got under way, cannot suddenly be interrupted without great waste. One com-

mitment leads to another. New branch lines bring more traffic and this means that trunk lines have to be strengthened. Heavier trains must be drawn, which means relaying with heavier rails, rebuilding or strengthening bridges, purchasing heavier locomotives. The heavier locomotives bring the need for remodelling or rebuilding repair shops. And so it goes on. If the programme is not carried to completion, the full economic value of the work in the first stages is lost.

67. Apart from this, it seemed to me very undesirable that, at a time when the general state of industry and trade in the country is at least somewhat below par, public expenditure on work which gives a great deal of local employment should be suddenly and drastically cut down.

68. On the other hand, I have kept constantly before me the conclusions which my earlier review of the situation has revealed, and, in framing a programme for next year, my guiding rule of policy has been this—that, while avoiding hasty action or serious dislocation of current work, we must get the course of capital expenditure well under control so that its pace can be regulated according to financial conditions, and so that, in case of difficulty, it can be slowed down without involving any damaging jar to the machine.

69. In the end, we have provided, as has been indicated in the figures which I have already given, for a capital expenditure of 26½ crores on the railways—a substantial sum—but the real feature in the programme is this; that the bulk of the money is to go on the execution of current work and that new commitments have been cut down to a minimum. There could thus, if necessary, be a substantial reduction in 1930-31, while measures have been adopted to ensure that the allotment for 1929-30 will not be overspent. On the other hand, work is being continued on a scale which avoids the necessity of any general dismissal of construction staff, so that, if at the beginning of 1930, prospects are not unfavourable, new projects can again expeditiously be put in hand. The working off of old commitments which is taking place this year, will mean that, if anything like the same amount of capital can be provided next year, a far larger proportion will be available for taking up fresh projects for new lines.

70. The result of the whole programme as now settled is that, allowing for a reduction in Public Debt of just under 4 crores—in treasury bills and sterling obligations—we shall require to raise a total new loan of 18 crores. On top of this there is the £5¼ millions to be found for the purchase of the Southern Punjab Railway, and as this represents the taking over of a sterling obligation which is already in existence, I have shown in my forecast that it will be met by a sterling loan. The situation, however, as far as concerns next year, is really better than I have shown, because, according to the agreement with the Southern Punjab Railway, although the purchase price becomes due on the 31st December 1929, the actual payment can be postponed for another four months at 3 per cent. interest. It is therefore not at all improbable that this obligation will not affect our ways and means position until 1930-31. As regards the 18 crores to which I have referred, the question whether the whole of this sum will be found by the issue of a rupee loan in India or whether a part, large or small, will be raised in the form of a sterling loan in England is one which will be settled in the way which best suits India's interests, having regard to the conditions which are found to prevail. If there has been any apprehension lest Government's needs for borrowing next year might have a seriously disturbing effect on the market for Government securities, I think this forecast should allay it. The raising of a total sum of 18 crores, either here or in London, should, with normal conditions, offer no difficulties. These considerations bring me to the much larger question of the whole borrowing policy of Government, on which I feel it important to make some general remarks in order to clear away misunderstandings.

But before embarking on this wider issue, I will complete my account of the particular transactions for the current year and for next year.

71. A year ago it was estimated that we should require to remit £36 millions to London in 1928-29. Imports of sovereigns from South Africa, which were presented at our Currency offices between the 15th November 1928 and the 15th January 1929 amounted to about £1·8 millions,

Home remittances.

and, apart from this, imports of treasure have, on the whole, been on a somewhat larger scale than during last year. This has affected our power to remit the full amount by means of sterling purchases in the open market. The raising of a sterling loan in January, which I have already referred to, has reduced the amount which must be remitted in the current year to £29¼ millions, of which up to the 20th of February we have succeeded in remitting just under £26 millions. On the assumption that the sterling payment for the Southern Punjab Railway will be met by means of a sterling loan next year, the amount required to be remitted to London in order to enable the Secretary of State to close with a normal working balance is now estimated at £35¼ millions.

Borrowing policy.

72. I must now revert to a general review of Government's borrowing policy. I have recently read numerous press criticisms on this matter and many exhortations from well-wishers who have offered me guidance as to my tasks and opportunities. I read all these with interest and some with gratitude, for even those that are couched in unpleasant language are at least stimulating. But when I am told that the Government of India must abstain altogether from borrowing, I can only feel that such advice ignores realities.

73. In considering policy on this matter, there are two main questions to answer. First, are Government to continue to encourage an active policy of economic development? Secondly, how is the necessary money to be raised?

74. I can hardly imagine that any one could answer the first question with an unqualified negative. Capital expenditure which has been undertaken in the past five years, particularly on railway development or irrigation, has proved remunerative and greatly to the benefit of the country. Such a policy, provided the schemes are wisely chosen and well executed, must help towards the result which we all desire and on which the prosperity of India can be most firmly founded, namely, the improvement of the power of production and of the standard of life for the vast rural population of this country, which must be the basis and foundation for prosperity in the industrial centres also.

Quite apart from this, as I have already said, it would be particularly unfortunate if works of this kind had to be drastically cut down during the present period of depression of which we have heard so much in debates during this session. But, while I would press forward a wise development policy with the greatest keenness, I must also recall the words of warning which I have already used, and avoid any course which might overstrain the credit of the country. The future requires the difficult combination of enterprise and caution; enthusiasm and self-control.

Sterling borrowing.

75. On the second question, as to how the necessary money should be raised, I entirely agree in principle with the policy which was advocated by my predecessor that Government finance should be based as far as possible on attracting rupee capital in India. It is only in so far as money cannot be raised from the investing public in India that I should ever consider having recourse to sterling borrowing. I wish to leave no shadow of doubt on this matter. How far it is possible to follow out this policy depends almost entirely on the people of India. If all the money which now goes to the import of treasure was to be made available for investment in productive undertakings, India's needs for foreign capital might well disappear. Even in the forthcoming year, with a large capital expenditure programme, we need to raise only 18 crores from the public against which may be set the fact that the average net imports of treasure since the War, excluding the abnormally high figures for 1924-25, have been more than twice as large in value.

76. This is a well-worn subject and I do not wish to dwell on it further. It calls for action rather than words. I fully recognise the difficulties, and that Government cannot expect to get the small men all over India to invest their savings except as a result of a steady course of education and the provision of better facilities. This is a matter on which I hope our Banking Enquiry will throw light. In any case, it is one of our main tasks for the future. If I can do anything in this respect, I shall only be following in the footsteps of my predecessor, and, if I might pay him a tribute, I would say that perhaps his greatest work in a wonderful record of

achievement was the stimulus which he gave to the fruitful employment of the savings of the Indian public in the development of India's resources. But however enthusiastic one may be about this idea, one must face practical realities. Conditions cannot be changed in a day, and if there are times when the whole capital required to continue a reasonable policy of development cannot be raised in India, then I can see no valid reason for refusing to have recourse to moderate loans abroad. It would, in my opinion, be a far greater evil to hold up the proper development of the country merely for the sake of avoiding all sterling borrowing, however moderate the amount. It seems to me, judging by comments which have appeared in the press and from remarks which have fallen from Hon'ble Members opposite in the course of debates during this session when the general condition of the country was under discussion, that there is a good deal of misapprehension on the subject. It has been implied, for example, that the policy involves India in borrowing at ruinous rates for the sole advantage of England. There could be no greater misapprehension. We can still borrow at very reasonable rates, while, so far as advantage to British interests is concerned, it must be remembered that the total amount that can be raised on the London market is strictly limited, so that, if India did not appear as a borrower, her place would easily be filled. In fact, the difficulty lies rather on the other side, namely, how to find room, in the limited number of issues that can be permitted, for all those who want to provide themselves with funds.

77. In all business relations it is desirable that there should be mutual advantage ; but I am quite certain that in this particular relation, the balance of advantage lies on the side of India in that she has so privileged a position among the borrowers who seek funds in the London market.

78. A second misapprehension which also appears prevalent is that it is derogatory to the dignity of a country, or evidence of a weakness of its position, that it should have recourse to external loans. But this is an essential condition of any country in the early stages of its development, and, in this sense, India still is in the early stage of her economic development.

Even a wealthy and highly-developed country like the United States until the Great War got large sums of investors' money from the London Market for financing railway development projects and other enterprises of this kind. It has been estimated that in 1914 British investments in the United States, chiefly in railways, amounted to something like £760 millions. Moreover, all the great Dominions are constant borrowers in the London market. A large proportion of the railways of South America have been built with capital raised in England, while Japan, whose political and economic progress is ever held up as an example, has been a large borrower both in London and in New York, and, I might add, has her loans quoted on a 6 per cent. basis in London, and a 6½ per cent. basis in New York, as compared with the 5 per cent. rate at which India gets her money.

79. Further, I think that there is a good deal of misapprehension as to the extent to which India's sterling indebtedness has had to be increased during the past years. In an earlier part of my speech, I gave some figures as to borrowings in the five years ending the 31st March 1928. Let me carry these figures down to the end of the current year, so as to include a year of comparatively heavy borrowing. In the six years ending with the 31st March 1929, capital expenditure abroad will have amounted to £60 millions. Against this, loans producing net amounts of £18 millions in 1923-24, of £6,862,500 at the end of 1927 and of £9,100,000 in the last loan issued in January have been raised on the London market. But on the other side, permanent sterling debt has been discharged regularly each year over this whole period in the form of railway annuities and otherwise. The final result is that, although according to the figures which I have just given, a capital expenditure of £60 millions has been undertaken, the net balance raised by the increase of sterling funded debt has only been just under £20 millions. This sum must be still further reduced when it is taken into account that the sterling expenditure includes the purchase of the Burma Railways at £3 millions. By this transaction, sterling securites were cancelled so that the net amount of foreign capital on which India as a whole has to find interest in foreign currency has really only been increased to the extent of the loans necessary to raise £17 millions.

80. In order to complete the picture, it is necessary also to take into account any reduction which has taken place in sterling resources. Sterling treasury balances were reduced during this period by about £4¼ millions, while transfers of sterling from the Paper Currency Reserve amounted on balance, during the same period, to about £3¼ millions.

I think it is no small achievement and demonstrates the strength of the rupee exchange position that this very large amount of capital expenditure abroad has been effected with so small an increase of external indebtedness.

81. I must also add a few words on one more heading in connection with this matter. Even if the amount of our borrowing had been much larger, it would not have been out of proportion to the undertaking for which the Government of India are responsible, seeing that they have to finance practically the whole railway and port system of this vast continent which contains one-fifth of the population of the world, and also to provide money for irrigation and other development projects. Government borrowing may cover many purposes, and in some cases it may be a sign of weakness. But the borrowing by the Government of India, of which I have been speaking, and which we have to contemplate for the future, indicates rather an increase in strength. For whatever is borrowed will be more than covered by sound productive investments producing a larger revenue than is required to meet the interest charges. This leads me to the consideration that it may be desirable for the future to devise some means for so presenting our demands for new money as to demonstrate more clearly to the public the purposes for which the money is to be applied and the inherent strength of the position.

82. While this may indicate one important line for future consideration, our main task must still be to seek for every possible means to educate and provide opportunities for the people of this country so that they may let their savings flow into productive channels. There is room for much effort still in this direction and even a moderate success may eliminate the need for external borrowing. But if, before this

goal is reached, some such borrowing is necessary, I trust that Hon'ble Members will help me in this matter by taking a view of the situation uncoloured by political prejudices.

Price of Government securities.

83. I have only a few more words to say as to the debt position. Following the practice of previous years, I quote the market prices of certain typical securities of the Government of India in India.

	Market price on the 20th February.													
	1923.		1924.		1925.		1926.		1927.		1928.		1929.	
	Rs.	a.	Rs.	a.	Rs.	a.	Rs.	a.	Rs.	a.	Rs.	a.	Rs.	a.
5 per cent. Tax-free loan, 1945-55.	89	8	97	12	97	15	101	4	107	2	106	11	103	15
3½ per cent. rupee loan.	58	0	65	14	66	9	71	6	77	7	76	1	72	6

Prices, of course, are now much lower than the peak figure of 1927. But they are still substantially higher than in 1926 or the earlier years, and I think the review which I gave earlier in my speech will show that prices which ruled in 1927 and the beginning of 1928 were, in a sense, an artificial result of the abnormal abstention from borrowing which had been possible in the preceding years. The process of decline is always unpleasant, but there is at least this to be said, that the higher prices of two years ago drove some investors to seek better yields abroad, and that, taking a broad view, we may be now on a healthier level.

Debt statistics.

84. I must also refer to debt statistics. My predecessor used to embody in his budget speech a statement showing the debt of India outstanding at the close of a series of years. I find, from the general discussions which took place in this House last year on the budget, that a desire was expressed that the figures might be shown in a somewhat different form, and I have this year endeavoured to produce a statement of a more comprehensive nature. To the list of obligations I have added the depreciation and reserve funds and those portions of provincial balances which bear interest. To the list of productive assets shown in previous years I have added the

interest-bearing loans made to the public. At the same time, in order to give as complete a picture as possible, I have added the amounts of cash, bullion and securities held on Treasury account. Although I have tried to meet Hon'ble Members' wishes in this matter, I must warn them that it is extremely difficult to compile any statement which gives a complete picture of the situation. The statement which I have given makes no claim to be a complete balance-sheet. Moreover, there are many special factors which tend to confuse the picture. For example, if a loan to raise £ 9,100,000 is brought out on a 4½ per cent. basis at 91, the figure for our obligations in the table is shown as £10 millions. Had a loan to raise the same amount taken the form of a 5 per cent. loan brought out at par, the increase in our debt would only have appeared as £9,100,000. Further, although I have now included among Government's obligations the balances which they hold from the Railways on account of the Reserve and Depreciation Funds, these are, in reality, obligations of a different type from Government's obligations on account of loans raised from the public. Although the Railways can be regarded as something separate from Government, nevertheless, in the case of the Reserve Fund, for example, this is really, in a sense, held for the benefit of Government in order to ensure the payment of the railway contribution in bad years.

85. I mention these facts merely to show Hon'ble Members that it is difficult to provide a statement which is not open to some criticism on one side or the other. I can only say that it is my desire that they should be provided with the fullest possible information; and if there is any difficulty in understanding the tables which I have given or in reconciling the particular table to which I am referring with the summaries which I have given in the earlier part of my speech, I should be willing to give further explanations. The table, as it stands, at least reveals that behind the public debt of India, there is being built up an ever increasing backing of valuable security.

86. Sir, my course which, I fear, has been a very long one, is nearly run. I have only one more obstacle to negotiate and then I can take a straight run home. I feel that Hon'ble Members would

Exchange.

think I was shirking a part of my task if I did not refer to the ratio question, for I must do those who have raised the question in recent debates in this House at least the honour of taking them seriously. At this late hour I want to be brief and I wish also to avoid saying anything which will provoke controversial retorts. Therefore, I leave unsaid much that I could say with force and conviction and will confine myself to one simple aspect of the matter.

87. I am fully conscious that there are those in this Assembly who honestly and honourably adovcated the view that the rupee ought to be stabilised at 1*s.* 4*d.* when the issue was still an open one, and the country in a sense had a free choice before it. I do not seek to convince any of those who took this course that they were wrong—though this involves no admission on my part, and is, as the lawyers say, entirely "without prejudice." I would put to them a much simpler question: Can it seriously be proposed, as a practical course, that after working on a basis of 1*s.* 6*d.* for several years—a basis actually fixed by statute since 1927—that this Government could deliberately decide to devalorise its currency by 11 per cent.? I shun all forms of over-statement, but I can hardly conceive the possibility of any more disastrous course. It would cause injustice to thousands of individuals who had entered into previous contracts, among whom perhaps the most important are the workers, manual or otherwise, whose wages and pay have been fixed on a different basis, and it would strike a blow at the credit of India in the eyes of the world from which it could hardly recover. For, what guarantee would other countries have that a word once broken would not be broken again? All the arguments which are used for advocating a drop from 1*s.* 6*d.* to 1*s.* 4*d.* could be used with equal force for further inflation and further depreciation of the currency.

88. I have never seen any practical suggestion made as to how such a change could be brought about; but I feel sure that any man who really understands the working of these matters will realise that whether it were to be done by a stroke of the pen over-night, or allowed to take place as a result of a long period of weakness on the part of Government, the results would be equally dislocating and disastrous.

89. I sympathise whole-heartedly with those who, like my Hon'ble friend, Pandit Madan Mohan Malaviya, have expressed, in terms of great eloquence, their burning desire to improve the economic condition of the people. But I would say to him that the only way in which that can be done is by the constant and combined effort of Government and all those who can influence public opinion, directed to the extension of education and credit facilities, to the encouragement of hard work and thrift, and to an increase in real wealth by the introduction of improved methods of cultivation and communications. Anything else is no more than a quack remedy.

90. I do not deny that if Government were to adopt a deliberate policy of inflation and depreciation of the currency, that might act as a temporary stimulant, for it would induce a period of rising internal prices which is always encouraging to trade and it would also bring about a reduction in real wages which would benefit employers of labour making goods for export. But experience in many countries since the War is available to illustrate how dangerous is the use of such a stimulant and what disastrous reactions it may produce. For it cannot go on for ever, and it is only during the period when currency values are falling that the stimulant works. When a fixed level is reached again, prices must eventually adjust themselves and the plodding task of normal business has to be resumed once more.

91. Some of those who have spoken on this subject have likened the present financial condition of India to the state of a sick man, who needs some remedy. It may be said, I suppose, that upon myself as directing to some degree the finances of the country, there falls the heavy responsibility of the doctor. The doctor's calling is a noble and difficult one and perhaps its duties have never been better put than in the words of the oath which Hippocrates, the Greek philosopher and scientist, who lived more than two thousand years ago, made his disciples swear. Let me repeat some of its words :—

"I swear by all gods and goddesses that I will, according to my power and judgment, make good this oath and covenant that I sigh. I will use all ways of medical treatment that shall be for the advantage

of the sufferers, according to my power and judgment, and will protect them from injury and injustice. Nor will I give to any man, though I be asked to give it, any deadly drug; nor will I consent that it should be given; but purely and holily I will keep guard on my life and my art."

Sir, I would willingly accept no less binding vows, but, if I were to listen to those who advocate inflation and depreciation of the currency as a remedy for the present state of this country, I should be untrue to such an oath. Then, indeed, should I be administering a deadly drug.

92. But let me ask: Is the country really suffering from any sudden and new disease? Are we not really in danger of exaggeration when such words are used? Judged by all ordinary standards—figures of foreign trade, railway returns, etc.,—India is more than keeping her place in comparison with other countries. Depression in trade is prevalent throughout the world and I venture to say that there is distress in other countries, to-day, equal to, or greater than, that which is felt in India and attributable, like much of India's trouble, to world causes. I fully accept the statement which I have heard in this House that the standard of living among the rural population of India is miserably low, and I yield to no member on the other side in my keenness to take a hand in a joint effort to remedy it. But this is no sudden and new phenomenon. No one can point to the particular date when the rupee was stabilised at 1*s.* 6*d.* and say truthfully: "This is the date when it began; before this we all lived in a golden age."

93. Sir, there is one condition above all others which is requisite for commercial prosperity and that is a condition of security. If this talk about reducing the ratio is taken seriously, it can only produce a feeling of uncertainty and insecurity and, amongst other unfortunate results, it must tend to induce those who can do so, to invest their money abroad.

94. I cannot believe that it really is taken seriously by the bulk of the business world, but still, talk by responsible Members of this House cannot be without some effect. Therefore, I would appeal to those who have urged a contrary

course and say to them: "You have done your best for what you thought right. Whether the course actually taken was right or wrong, it would be a far greater evil now to alter it and Government are bound to use all the resources at their command to prevent its alteration. The time has come therefore to look to the future in which the interests of the country demand, above everything, that we should pull together to work out our salvation on the present level." Response to such an appeal would bring honour to all who accorded it.

95. There is another ground on which I would urge on all those that have the public interest at heart to make an end of this talk which ascribes every evil to the 1*s.* 6*d.* rupee and holds out a 1*s.* 4*d.* rupee as the magic remedy which would bring prosperity to all. Such talk is harmful because it diverts men's minds from efforts to pursue the hard path to any real improvement. Let us rather unite to forge our way along this path, and, for my part, I promise to spare no effort and to reject no sound suggestions which can help to clear it.

Conclusion.

96. Sir, I have tried to present to-day a plain and unvarnished statement of facts—disguising none of the difficulties and exaggerating none of the favourable features. The note which I have wished to strike in my speech and to embody in my budget proposals is that we must look at the state of the country with a broad vision and not rush into sudden measures on the influence of what may be only a temporary condition.

If one looks back over the past six years, one cannot fail to be struck by the great inherent strength exhibited in the position. On the side of capital expenditure, I have quoted figures to show how enormously the productive assets of the country have been increased in proportion to the loan liabilities incurred. A broad view of the revenue position is also encouraging. When one considers all the revenue which has been sacrificed by the Central Government in the past six years in order to give greater latitude to the Provinces or to provide some economic advantage to the country—nearly 10 crores of provincial contributions

given up, and in taxation 1¾ crores on cotton excise, 85 lakhs on machinery, 1½ crores on opium, to mention only the most important cases—and when one then realises how the other sources of revenue have moved towards filling the gap, I think one is justified in feeling confidence as to the future. It might perhaps be said that the rate of capital expenditure has recently shown tendencies to acquire too great an acceleration or rather, to put the matter in another way, Government have not increased their fixed capital (that is to say, money at their disposal from long-term loans) quite sufficiently in proportion to the expansion of the business. Possibly also, sacrifices of revenue have been based on expectations which, for the moment, may prove too optimistic. With these possibilities in mind, I would say that we are passing through a period which needs a steady hand on expenditure and the careful conservation of our credit and that, combined with this, there is also needed some broadening of the basis on which the capital, which is required for the development of this vast continent, is to be provided. These objects will be my chief concern and I shall pursue them with all the more confidence and enthusiasm because of my firm conviction that the financial position of this country is fundamentally sound and that there can be no country in the world which has better security to offer for its loans.

97. Sir, I have only one more word to say. I have expressed in my last sentences the confidence which I feel in the economic foundations of this country. But there is one thing on which those foundations must rest, and that is political stability. I have deliberately refrained from disturbing my account of the economic position up to this point by any extraneous considerations, nor do I wish to appear as preaching to this Assembly on a subject which might be held to be outside my sphere. But I have set myself the task of describing the situation exactly as I see it, and this task I must complete. India till now has had one priceless possession in her credit with the outside world. I believe, for such reasons as I have tried to make clear to-day, that the economic advancement of the country depends on the maintenance and use of this credit both within and without. Fears of political disturbance cannot but shake it, and to do this is to endanger the structure on which the material

welfare of the millions of this country depends. I pray that this vital consideration may not be forgotten. Having said this, let me close, as I began, on a personal note. Though it is my fate to deal with finance and the production of wealth, I do not, any more than many Hon'ble Members opposite, place materialistic objects above all other ends in this world. Nevertheless, an adequte measure of material well-being is a necessary condition of happiness in any state. I trust that even those whose thoughts are mainly concentrated on political objectives which may range them at times against the Government of which I am a Member, will not forget this fact, and will find in the economic sphere some common ground on which we can co-operate for the material advancement of the Indian people. Is it too much to hope that such co-operation may have its reactions also in wider spheres? The money with which I have to deal suffers from the material limitation that what is spent is gone but goodwill is inexhaustible and the more that is expended the greater will be the supply.

GEORGE SCHUSTER.

The 28th February 1929.

Statement showing the interest-bearing obligations of the Government of India, outstanding at the close of each financial year.

	31st March 1923.	31st March 1924.	31st March 1925.	31st March 1926.	31st March 1927.	31st March 1928.	31st March 1929.
		(In crores of rupees.)					
In India :							
Loans (*a*)	339.83	358.81	370.38	368.29	374.44	372.25	390.61
Treasury Bills in the hands of the public	21.59	2.12	..	..	..	7.59	6.95
Treasury Bills in the Paper Currency Reserve	49.65	49.65	49.65	49.65	41.47	31.94	39.15
Other Obligations—							
Post Office Savings Banks ..	23.20	24.79	25.64	27.23	29.51	32.67	34.74
Cash Certificates	3.13	8.42	13.12	20.96	26.68	30.70	32.30
Provident Funds, etc.	36.17	39.00	42.39	46.36	51.02	55.82	60.42
Depreciation and Reserve Funds ..	..	..	9.08	15.45	20.10	25.48	31.85
Provincial Balances (*b*)	2.86	4.17	4.83	11.87	10.49	10.48	8.09
Total Loans, etc. ..	411.07	410.58	420.03	417.94	415.91	411.78	436.71
Total Other Obligations	65.36	76.38	95.06	121.87	137.80	155.15	167.40
Total in India	476.43	486.96	515.09	539.81	553.71	566.93	604.11

		(In millions of £.)					
In England :			(c)	(d)			
Loans (a)	222.92	244.53	263.39	266.35	265.09	272.32	282 05
War Contribution	19.71	19.27	18.81	18.32	17.81	17.28	16.72
Capital value of liabilities undergoing redemption by way of terminable railway annuities	61.31	60.10	58.84	57.53	56.19	54.79	53.35
Provident Funds, etc.	.04	.13	.16	.21	.27	.19	.42
Total in England	303.98	324.03	341.20	342.41	339.36	344.58	352.54
		(In crores of rupees.)					
Equivalent at 1s. 6d. to the Rupee ..	405.31	432.04	454.93	456.55	452.48	459.44	470.05
Total Interest-bearing obligations ..	881.74	919.00	970.02	996.36	1,006.19	1,026.37	1,074.16

(a) These figures represent the nominal amounts of loans outstanding and also include comparatively small amounts of expired loans which do not bear interest.

(b) The figures represent those portions of provincial balances which bear interest either because they form part of the old Famine Insurance Fund or the present Famine Relief Fund or because they have been placed with the Government of India on fixed deposit.

(c) Includes the liability assumed by the Secretary of State for East Indian Railway Debenture Stock, aggregating £18½ millions on the termination of the contract with that Railway on the 1st January 1925. It therefore does not represent any increase in the foreign indebtedness of the country as a whole.

(d) Includes the liability assumed by the Secretary of State for the Great Indian Peninsula Railway Debenture Stock, aggregating £3½ millions, on the termination of the contract with that Railway on the 1st July 1925. *Vide* also last sentence under (c) above.

Statement showing the interest-bearing obligations of the Government of India, outstanding at the close of each financial year.—contd.

	31st March 1923.	31st March 1924.	31st March 1925.	31st March 1926.	31st March 1927.	31st March 1928.	31st March 1929.
Productive assets held against the above obligations :							
(i) Capital advanced to Railways ..	517.22	537.02	578.05 (e)	605.61 (f)	635.46	668.60	698.60
(ii) Capital advanced to other Commercial Departments	19.43	20.07	22.00	17.77	19.16	20.60	21.75
(iii) Capital advanced to Provinces..	87.49	97.56	106.43	114.60	120.17	126.34	136.95
(iv) Capital advanced to Indian States and other interest-bearing loans	8.90	8.93	10.16	11.84	12.11	13.91	15.43
Total Productive assets ..	633.04	663.58	716.64	749.82	786.90	829.45	872.73
Cash, bullion and securities held on Treasury account	44.80	50.47	57.35	51.96	37.48	24.26	30.57
Balance of total obligations not covered by above assets	203.90	204.95	196.03	194.58	181.81	172.66	170.86

(e) Includes 27.07 crores on account of the liability referred to in (c) above.
(f) Includes 4.88 crores on account of the liability referred to in (d) above.

RAILWAY BUDGET.

Extract from the Proceedings of a Meeting of the Legislative Assembly held at Delhi on Tuesday, 19th February 1929.

SPEECH OF THE RAILWAY MEMBER INTRODUCING THE BUDGET FOR 1929-30.

It falls to me, Sir, to submit to the Assembly for the second time the Railway Budget, and to explain to the House the financial position of the Railway. In the form of the statements submitted there is but little change as compared with last year, but in response to the wishes expressed by certain members, details have been given by railways under demand No. 4—Administration, and demand No. 5—Working Expenses: Repairs and Maintenance and Operation. Similar details have also been given under demands No. 7, 8, 9, 10 and 15 dealing with capital and depreciation fund expenditure. The Railway Board's memorandum presents the important facts and figures in a clear and succinct form, and in it the details of the Budget are examined more fully than it is possible for me to attempt now without trespassing unduly on the patience of the House. It is my privilege to present the budget, but as everyone knows the main burden of its preparation falls not on me but on the Financial Commissioner, Mr. Parsons, who has proved himself as indefatigable as ever not only in the budget season but throughout the year. To him and to the Members of the Railway Board I desire to express my indebtedness, and I should like also to acknowledge most cordially the valuable assistance we have constantly received from the Members of the Standing Finance Committee for Railways.

2. In previous years Hon'ble Members who have given notice of motions for reduction have been good enough to add a few words to indicate the questions they wish to raise. May I express the hope that on this occasion they will follow the same course and thereby lighten the task of the Government Members who have to reply?

Financial Results of 1927-28.

3. When I submitted the Budget for the current year to the House, we anticipated that the surplus for the year 1927-28—that is the year then drawing to its close—on all lines would be a little over Rs. 11 crores. This estimate was very nearly realized, the actual surplus being about Rs. 24 lakhs less. Both receipts and expenditure were somewhat higher than was expected, but the differences were not important and do not call for detailed explanation. I pass on at once, therefore, to the figures for 1928-29.

Revised Estimates for 1928-29.

4. In our budget estimate of receipts for the current year we had to balance the normal growth of traffic against the substantial reductions in rates and fares which we were making and the net result we believed would be a decrease of rather over half a crore in the gross traffic receipts of the commercial lines. Actually we have done rather better than our forecast, and we now expect that the receipts will exceed those of 1927-28 by about Rs. 1½ crores. This is the more satisfactory since neither the industrial nor the agricultural conditions of the year have been ideal from the railway point of view. The partial failure of the monsoon in the Punjab and the United Provinces, the unexpected and serious shortage of the wheat crop of 1928 in the former province and the prolonged stoppages in the Bombay cotton mills and the Iron and Steel Works at Jamshedpur were all unfavourable factors. Nevertheless, the traffic in almost all classes of commodities has risen and the quantity of goods transported seems likely to increase by nearly 4 per cent. For all classes of agricultural traffic for which separate figures are maintained, that is, grain and pulses, oilseeds and cotton, the loadings have been from 5 to 10 per cent. higher than in the previous year and there has been an appreciable though smaller increase of the loadings of what are known as 'miscellaneous smalls' and miscellaneous full wagons which can usually be taken as an index of the activity of general trade. The single exception is coal. Here the number of wagons loaded has fallen off by about 4 per cent, though the actual decrease in the volume of traffic is somewhat smaller owing to an increase in the average weight

of a wagon load. Since the beginning of 1929, however, the coal traffic has been on the up-grade, the demand for wagons is insistent and the resources of the railways have been taxed to the utmost to the needs of the situation.

5. The traffic variations in the course of the year have shown few features of interest and I do not propose to dilate upon them, but it may be useful to indicate how far the reductions in rates and fares made last year have contributed to the increase in traffic which we anticipated. Passenger earnings are down by Rs. 7 lakhs only, as compared with an estimated decline of Rs. 21 lakhs, and though the number of passengers carried was less by 4 millions during the first seven months of the year, the passenger miles increased by 49 millions, which means that the average journey travelled was longer. This is the effect which the reduction in long distance third class fares might be expected to produce. The reductions in the rates for oil cake, petrol and jagree were followed by marked increases in traffic, but it is still too early to say whether the increases were due to the reductions. The traffic in kerosine oil, on the other hand, actually declined during the early months of the year, though the coincidence of lower rates and lower prices should naturally have led to an increase.

6. In the budget estimates of the current year we anticipated that the working expenses would be stationary at about Rs. 62½ crores. They are now expected to be about Rs. 2 crores higher and in excess of the actuals of 1927-28 by Rs. 1⅓ crores. About three-fifths of this excess is due to abnormal causes. The payment of special gratuities to the staff dispensed with on reduction of establishment in the workshops of the South Indian and Bombay, Baroda and Central India Railway Companies is responsible for 35 lakhs; and a further 46 lakhs of the excess is due to special adjustments in the accounts of the Great Indian Peninsula Railway. For the rest the increase in working expenses is the natural result of the additional miles of line to be staffed, and the larger volume of traffic carried.

7. When I spoke last year I laid special stress on the measures taken to secure fuel economy and the savings effected by the modernization of our workshops. I do ot

propose on this occasion to dwell upon them at any length. Members who are interested in these subjects will find a number of interesting details in the Railway Board's memorandum. I will only say this, that this year we expect to reduce our expenditure on the repair and maintenance of rolling stock by Rs. 14 lakhs, although a considerably larger number of locomotives, carriages and wagons will be repaired than in 1927-28, and that the consumption of coal per gross ton mile is still steadily falling. In both directions there is still much scope for economy and the House may rest assured that no effort will be spared to bring about that result.

8. The financial results of the current year may now be briefly summarized. The total receipts of the commercial lines we put at Rs. 105¾ which is nearly Rs. 2 crores higher than the receipts of the previous year. The total expenditure at Rs. 95 crores is up by Rs. 3⅔ crores, but of this sum more than Rs. 2 crores is accounted for by the increase in our interest charges. The surplus of receipts over expenditure on the commercial lines is Rs. 10¾ crores, against Rs. 12½ crores in 1927-28. Out of this surplus the loss on the strategic lines absorbs Rs. 1¾ crores, and of the balance Rs. 5½ crores goes to general revenues under the operation of the convention and Rs. 3½ crores will be added to the Reserve Fund. Such is the financial position in which we face the coming year.

Rates and Fares.

9. Last year it was my good fortune to announce important reductions in third class fares and in the freight rates on various commodities involving a sacrifice of revenue of about Rs. 3 crores in a full year. I was not sanguine enough to expect that I should be able on this occasion to announce a series of reductions on the same scale, but I should have been disappointed if the results of the year had made it impossible for us to do anything to assist trade. Actually our financial position seems to us strong enough to justify four measures which will, we hope, prove useful. Two of them are of minor importance and require only a brief notice. In the first place, there will be reductions in the rates for forest produce, such as timber, firewood and charcoal, on the Eastern Bengal and Great Indian Peninsula Railways, and

in the second place substantial reductions will be made on three of the State-managed railways in the rates for fresh fruit and vegetables. After making allowance for the growth in traffic which is expected, the net loss in earnings is put at Rs. 7 lakhs for those two proposals together. The remaining measures must be explained in greater detail.

10. When the long distance fares on three of the State-managed railways were reduced last year, no change was made in the third class fares on the Eastern Bengal Railway, which remained at their present level of 3½ pies per mile for all distances. It has been decided to introduce on this railway a telescopic scale, the existing rate being retained for distances up to 150 miles while for longer distances the rate will be reduced to 2½ pies per mile from 151 to 300 miles, and 1½ pies per mile for distances over 300 miles. It is believed that these reductions will stimulate passenger traffic appreciably, and allowance being made for that, the loss in earning is estimated to be Rs. 5 lakhs a year. I am glad that we have been able to bring the Eastern Bengal Railway into line with the other State-managed railways in this respect.

11. The other important reduction is in the rates for coal. This is a matter to which I personally have always attached great importance, for the development of industries in India is largely dependent on cheap coal, and owing to the distances which separate many industrial areas from the coalfields, cheap coal is impossible without low freights. I promised last year that the question would be fully examined and this has been done. The last reduction in our coal rate was made in 1926, and the results have been such as to encourage us to take another step in the same direction. On the East Indian Railway the tonnage carried for distances over 400 miles was 31 per cent. more in 1927-28 than it was two years earlier and the earnings 33 per cent. more. It is a very significant fact that the earnings on the long distance public

coal should show a greater increase than the tonnage, notwithstanding the reduction in charges, for it means that the average distance the coal was hauled must have increased substantially. The present rates for distances over 400 miles are calculated on the following telescopic scale, the rates being given in pies per maund per hundred miles:—

15 pies for the first 200 miles.

7 pies for the next 300 miles.

6 pies for the portion of the journey in excess of 500 miles.

The new scale which we are about to introduce makes no change in the rate for the 1st 200 miles, but reduces the rate to 6 pies per 100 miles from 201 to 400 miles and to 5 pies per 100 miles for the portion of the journey in excess of 400 miles. I have had the new rates compared with the rates charged in 1913-14 to a number of centres, and I find that the increase over the pre-war rates varies from 8 per cent. in the case of Amritsar and Karachi, to 9 per cent. in the case of Delhi and Ahmedabad, 10 per cent. in the case of Bombay and Madras and 12 per cent. in the case of Cawnpore. I have every hope that the reductions will stimulate the traffic in long distance coal, and that it will do something to promote the development of industries in areas remote from the coalfields. The reduction in gross earnings due to the lower rates for coal is estimated to be Rs. 53 lakhs, but there will be a substantial set off owing to the saving in the freight paid by railways for the conveyance of the coal they use.

Budget Estimates for 1929-30.

12. I turn now to the budget estimates for 1929-30. Our total receipts we put at Rs. 107⅓ crores, a figure which is higher by Rs. 159 lakhs than the total receipts of the current year. The normal growth of traffic, given a normal monsoon, should give us an increase of Rs. 120 lakhs after allowance is made for a loss of Rs. 65 lakhs owing to the reductions in rates and fares, interest on the balances of the

reserve and depreciation funds should go up by Rs. 20 lakhs and the Government share of profits from subsidised companies by Rs. 19 lakhs. The last item is a windfall and arises from the fact that owing to the purchase of the Southern Punjab Railway with effect from the 1st January, 1930, we shall receive our share of the surplus profits for nine months in 1929-30 instead of in 1930-31.

13. On the expenditure side working expenses are taken at Rs. 65¼ crores which is half a crore in excess of the figure for the current year. This excess is more than accounted for by an increase of Rs. 58 lakhs in the allocation for depreciation which under the rules of the fund automatically increases with the growth of the capital at charge. The estimate also includes a special provision of Rs. 28 lakhs the reason for which I can more conveniently explain when I have disposed of the purely financial questions. Apart from this special provision, the estimate under Administration would be less by Rs. 10 lakhs and under Operation by Rs. 5 lakhs than the revised estimates for the current year, while under repairs and maintenance we are budgetting for a decrease of Rs. 40 lakhs partly because the special debits to revenue on the Great Indian Peninsula Railway will not recur and partly because we expect a saving of Rs. 17 lakhs in the cost of repairing rolling stock. Interest charges go up by Rs. 97 lakhs owing to the increase in the capital at charge, while the surplus profits paid to Indian States and Railway Companies are down by Rs. 54 lakhs owing to purchase of the Burma Railways. The final result is that we expect a surplus of Rs. 11¼ crores as against Rs. 10¾ crores in 1928-29. Of this surplus Rs. 1¾ crores is required to meet the loss on the strategic railways, and of the balance Rs. 6¼ crores will go to general revenues leaving Rs. 3¼ crores to be added to the Reserve Fund.

Capital Expenditure.

14. We expected to spend during the current year Rs. 28 crores for capital purposes including Rs. 4 crores as the purchase price of the Burma Railways which were taken over by the State on the 1st of January last. The figure of

Rs. 28 crores was a net figure arrived at after deducting Rs. 4¾ crores as probable savings from the total allotments to the various railways. Our present anticipation is that the actual expenditure will be Rs. 30 crores. The railway organisation can now cope expeditiously with all projects for new capital expenditure, and in the coming year the deduction from the capital allotment on the ground of probable savings has been cut down to Rs. 65 lakhs. The expedient of over-allotment, coupled with a lump sum deduction for probable savings, was introduced after the war owing to the inability of the railways to spend anything like the sums which the Agents believed they could spend at the beginning of each year. It has now, I think very nearly outlived its usefulness and is likely to play a very subordinate part in future budgets. The excess over the budget figure is partly accounted for by more rapid progress in the completion of new lines under construction. In 1927-28 we expected to open 900 miles of new lines, but actually completed only 438 miles. This year our estimate of the new lines to be opened was 800 miles, whereas the actual figure promises to be 1,100 miles. The most important lines opened this year are perhaps the Daltonganj-Barkakhana section of the Central Indian Coalfields Railway, the Kangra Valley line on the North Western Railway and the Dindigul-Pollachi line on the South Indian Railway.

15. In next year's budget we are providing Rs. 33½ crores for capital expenditure including an allotment of Rs. 7 crores for the purchase of the Southern Punjab Railway. The acquisition of this line is not only very desirable on administrative grounds, but will, we believe, increase our net revenue by Rs. 47 lakhs. The estimated expenditure for normal capital purposes is Rs. 26½ crores, which is about the same amount as we shall spend in the current year. The provision for open line works is a little over Rs. 18 crores and includes Rs. 6 crores for rolling stock in addition to Rs. 4½ crores from the depreciation fund. Full details of the work which is going on are given in the Railway Board's memorandum, and I cannot attempt to summarize its contents now. The only new work of major importance to be commenced is the remodelling of the Jamalpur workshops on the East Indian Railway, while of the works commenced in previous years

the most important which are likely to be completed in 1929-30 are the construction of new workshops for the South Indian Railway at Trichinopoly and the Bombay, Baroda and Central India Railway at Dohad, the new central station of the latter railway in Bombay, and the electrification of the Ghat section of the Great Indian Peninsula Railway between Kalyan and Poona.

16. Under the head of new construction, the allotment for 1929-30 is Rs. 8⅔ crores. Much the greater part of this sum will be devoted to the completion of the new lines already under construction, and the allotment for new lines to be commenced during the year has been kept down to Rs. 35 lakhs. This policy of concentrating on a limited number of new lines and carrying them to completion as rapidly as possible is the natural corollary of the new situation created by the ability of the railways to spend up to their capital allotments, for there is no longer the same necessity to have a large number of projects in hand simultaneously. The disadvantage of a dissipation of energy over a number of projects is that it means slow construction and prolonged delay before a return is obtained on the capital expended. If, on the other hand, the energies of the railway administrations are concentrated on a limited number of works, commitments are reduced and the situation is far more easily controlled if for any reason a reduction of expenditure on new construction becomes necessary. It is expected that about 600 miles of new line will be opened during 1929-30 leaving 2,100 miles under construction at the end of the year. The lines likely to be opened include 83 miles of the Raipur-Parvatipur line which is to connect the Central Provinces with the new port at Vizagapatam and about 127 miles of line under construction by the Burma Railways. Of the entirely new projects much the most important is the Dacca-Aricha line in Eastern Bengal which is expected to cost about Rs. 2 crores. A sum of Rs. 27 lakhs has been allotted for the commencement of this line in the estimates for next year.

17. What I have said about capital expenditure concludes my annual review of railway finance. The year has been

reasonably prosperous from the railway point of view, but there have been few features calling for special comment either in respect of revenue or of expenditure. The Railway Board have spared no effort to promote increased economy and efficiency in the railway management, but in doing so they have proceeded on the lines of policy laid down in previous years, and there are no novel measures calling for special comment here. In these circumstances, I have not thought it necessary to enter into great detail, but have been content to notice briefly the outstanding points of interest. There are, however, certain features in the budget for next year to which I have not yet referred, but which are nevertheless of great importance. To these I now turn.

18. During the last two years the railways have had their share in the unrest which has troubled the labour world, and the attention of Government has frequently been drawn to various matters in respect of which the conditions of railway service are held to be unsatisfactory. On the complaints made I will not dwell, for they are not for the moment germane to my purpose, but I will say at once that in various directions Government are anxious to do what is possible to remove legitimate grievances and to better the conditions of service, especially for the lowest paid men. We have to recognise that in many matters accepted standards are being raised and what would have been regarded as satisfactory even 10 years ago is no longer sufficient. The change may be slow, but it is quite perceptible. Our third class passengers now expect higher standards of accommodation and greater amenities in travel and our working men hope for improved conditions not only in respect of wages, but also in respect of housing, provident funds, medical relief, education and other matters. Faced with a situation of this kind, I have no doubt as to the attitude which Government should take up. It will not do to consider merely what are the minimum concessions which will suffice to stave off for the moment insistent demands. More than that is needed. The true line of approach is to consider what is the most we can do without injustice to other interests which Government is equally bound to safeguard. Indeed I have felt for the past year that if it proved possible to make further reductions

in rates and fares, we ought to consider simultaneously what provision would be made to better conditions for the men who work for us.

19. I have spoken of other interests which Government is equally bound to safeguard and I have done so deliberately. When we are dealing with schemes for improved conditions on the Indian Railways, and indeed with expenditure of any kind which does not increase earning power, we have constantly to remember whose money it is we are spending. All such expenditure must be met sooner or later from rates and fares, and these must rise and fall according to the expenditure incurred. But when fares are raised almost nine-tenths of the burden falls on the shoulders of the third class passengers, and that means on the shoulders of those who, judged by any standard, are for the most part poor men. If rates are raised, the costs of industries are increased, the earnings of the merchant are diminished, for the volume of trade tends to decline, the price which the cultivator receives for his crops decreases, and the consumer everywhere has to pay higher prices for what he buys. Sooner or later the greater part of the cost will be paid by those whose conditions of life are in no respect superior to those of the railway workmen. I do not urge this as a reason why we should hold our hands and abandon any attempt to make things easier for the railway staff, but I do urge it as a reason why we should proceed step by step, and not by sudden and radical changes, remembering always that we have to balance the need of improving the standard of living for railway employés against the cost of dearer transport to the people of India as a whole.

20. What we propose to do is this. We shall set on foot a systematic examination of the service conditions of our lower paid employés in order to ascertain what are the measures which are most urgently called for in order to bring about an improvement. That will cover not only rates of pay and wages but also reductions of working hours, which would of course involve the employment of additional staff, the extension of provident fund benefits to classes who do not at present enjoy them, improvements in the housing conditions and so on. We have had some preliminary con-

sultation with the Agents of Railways on the subject but it is certain that the investigations to be made will take time, and we do not anticipate that the schemes likely to be sanctioned in 1929-30 will cost more than Rs. 50 lakhs in a full year, and of course the expenditure in the first year will be smaller. On that basis we have included in the budget a sum of Rs. 28 lakhs (Rs. 10 lakhs under Administration and Rs. 18 lakhs under Operation) and we have also provided a sum of Rs. 30 lakhs under Capital for the building of additional quarters where they are found necessary. Should it appear that our estimate of requirements is inadequate, we shall not hesitate to ask this House to vote larger sums, if they are found to be required. It seems to me that there is ample justification for these proposals, and I do not doubt that they will be endorsed by this House.

21. What I have said leads up to what, in my view, is the most important proposal included in the present budget, I mean the addition of a new Member to the Railway Board. A majority of the Standing Finance Committee for Railways found themselves unable to approve this proposal, and for this reason it will be desirable, I think, that I should deal with it at length. It is a proposal to which I attach the highest importance and which I would commend to the most earnest consideration of the House. It will be desirable, I think, that I should at the outset state briefly the existing organisation of the Board which it is proposed to modify.

22. Apart from the Financial Commissioner, who has a definite sphere of his own, the Railway Board consists of three persons, one of whom—the Chief Commissioner—is concerned with every aspect of the railway administration and is the recognised adviser of Government on all railway questions which may come up for decision. The division of responsibility between the other two Members is roughly indicated by the names by which they are usually described, namely, the Member, Technical, and the Member, General. Of the former I need say little, for he is necessarily occupied to a large extent with technical and engineering problems, and in such matters, if work increases, it is at present comparatively easy to provide the assistance needed without increasing the numbers of the Board. The position of the

Member, General, is, however, very different. Since the railways exist for the conveyance of passengers and goods, his primary concern is with the movement of traffic, for if the traffic ceases to move, then the railway has ceased to function. When the last comes to the last, it is the transportation problem which has the primary claim on his time and attention. The second main branch of his work is commercial and might, I think, be summed up under the name of 'salesmanship', if we give a somewhat extended meaning to that word. The Commercial Superintendent of a big line is a man who has transportation to sell and must have constantly before him the demands of his potential customers. That is the position of the General Member, and his work includes the whole problem of rating, which means the fixing of such rates and fares as will secure the maximum volume of traffic. The interests which he is concerned to safeguard are those of the passenger and the merchant, because they are the customers for whom he is bound to provide.

23. The third branch with which the General Member has to deal is establishment, which covers the rates of pay and conditions of service of every grade of official employed on the railways of India who now number more than 800,000 men. He must be prepared to grapple with the intricacies of pay and allowances when schemes of reorganisation have to be carried out, and with the special problems which arise when a Company managed railway is taken over by the State and its staff has to be incorporated in the State railway services. He must also be prepared to deal with all the multitudinous questions that may be summed up under the general heading 'the welfare of labour', which includes housing, provident funds, leave rules, medical attendance, assistance towards education, hours of work, the recognition of trades unions and the relations between the management of railways and the staff employed by them. For the reasons I have already given, this is a class of work which is of steadily growing importance and year by year must put a heavier burden on those who are responsible for the management of the Indian railway system.

24. It will be obvious from what I have said, Mr. President, that the duties of the General Member are not only heavy

but also extremely multifarious, and it is the latter point on which I would lay special stress. The General Member, as I have said, must on the commercial side pay particular regard to the interests of the railway customers, and his main anxiety must be to keep down costs so that rates and fares may be kept at a level which will attract the maximum volume of traffic. But if staff questions are approached solely from that angle, there must be a danger that other interests for which the Railway Board is equally responsible may receive inadequate attention, or that factors not directly commercial may be given insufficient weight. Since, as I have said, railways exist for the conveyance of goods and passengers, it is essential that one of the Members of the Board should be an expert in traffic and in commercial operations, and the selection for the appointment of General Member must be regulated accordingly. But the qualifications of a good commercial manager are not necessarily those which are likely to fit an officer to deal with labour questions, and indeed in so far as his interest is engaged mainly in commercial problems he may be unfitted to handle questions in which due allowance must always be made for the human factor.

25. For the last two years the work of the Railway Board has been under my close observation, and what I have said reproduces the impression left in my mind by what I have seen. It has become more and more clear to me that the General Member is being asked to perform impossibilities, and that it is idle to expect that any one man should possess all the qualifications required for dealing with the various aspects of his work. When therefore it became necessary to decide what arrangements should be made on the retirement of Mr. Sheridan, who has for the last five years rendered most distinguished service to the Government of India as a Member of the Board, it became necessary to decide also whether the existing organisation could continue unchanged or whether some modification was necessary. The conclusion at which the Government of India arrived was that the General Member should be set free to devote his whole time to those matters which are his primary concern, namely, transportation and the commercial management of the railways, and that a new Member must be added to the

Board, who would be specially charged with responsibility for all establishment questions and for the welfare of labour and of the staff generally. They considered whether it might not suffice in the first instance to appoint an additional Director to the staff of the Railway Board, but they came quite definitely and deliberately to the conclusion that this would not suffice and that, if important interests were not to suffer, it was necessary first that the commercial management of the railways should engage the whole time and attention of one Member and that similarly establishment and labour questions should have a Member of their own.

26. It may perhaps be useful if I attempt to indicate the nature of the problems which have to be solved and in the solution of which we have not made such rapid progress as we might have done, had not our organisation imposed on a single individual most onerous and disparate duties. On the transportation side, questions are constantly coming up as to the measures to be taken to facilitate the movement of traffic by the re-modelling of stations and marshalling yards or the doubling or quadrupling of lines. These must be handled by a Member of the Board who can speak with authority to the Agents. On the commercial side there are the ever present problems of rates and fares, complicated as they are by the fact that two most important company-managed lines in India have been taken over for direct management by the State. This means that whereas in former days each railway system was a separate entity, whose managers were concerned to defend the interests of their own system, their own customers and their own shareholders, we have now to look upon all these systems as for many purposes constituting a single system, so that each problem has to be approached from a new point of view. Thus, for example, when the railways were managed by Companies, they entered into route-agreements, by which the traffic of a given area was divided between them with the result that part of the traffic between particular places was conveyed by a longer and more expensive route and part by a shorter and cheaper route. If these arrangements are retained under State management, unnecessary expense is incurred by the railways as a whole. Similarly, we are constantly being urged to recognise the unity of the State Railway system by extending the system of through rates over all the State-

managed railways, a system which at present is applied only to coal. Now these problems cannot be left to the Agents of individual lines, because they affect more than one line, and inasmuch as vested interests have grown up under the old system, and alterations in rates may mean entirely unexpected and unintended diversions of traffic from one line of railway to another, and consequently from one port to another, they require the closest and most careful study, if they are to be dealt with successfully. It is of the highest importance that they should be handled by an expert Member of the Board who can give adequate time to their consideration.

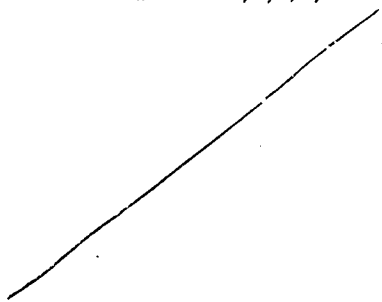
27. On the establishment side, the need for a full time Member is equally apparent. It is not merely that the last two years have been characterised by a great deal of unrest and trouble amongst the railway workmen, for it is no doubt true that such periods of unrest come and go and do not necessarily represent any permanent change. But if any Member of this House takes the view that the new importance given to labour questions and the urgency with which they are pressed is a superficial and transient phenomenon, then I do not hesitate to say that he is deceiving himself. Here in India we have to deal—wisely if we can—with a permanent change in the conditions under which industries and commerce must be carried on, and we must be ready to deal with the problems which are impending as well as with those that have already presented themselves for solution. Here it may suffice to give only one or two illustrations of the kind of question which under our existing organisation it is almost impossible to handle adequately or expeditiously. One is the organisation of the method by which labour disputes on the railways should be handled and the relations of the railway management with the trades unions. From the nature of the case, these are matters which must frequently engage the attention of this House, and in which the Railway Member will frequently be called on to explain and justify the attitude of Government. It is not, I think, too much to ask that in dealing with such matters he should have the assistance of an officer of not lower rank than a Member of the Board, with whom he can maintain direct relations and who can devote his whole time to carrying out the policy which commends itself to Government. In this aspect of

the case, an additional Director would be of little use, for since the Railway Board is responsible as a body for the administration of the railways in India, it is with the Members of the Board that the Railway Member of Council must deal and it is wholly impracticable that he should go behind the back of the Members of the Board to discuss labour questions with the Director of Labour. The other illustration which I would give is the obligations the Government of India have incurred under the Washington and Geneva Conventions for the 60-hour week and the weekly day of rest. We have not yet succeeded in fully carrying out these obligations, and it is clearly a matter of urgent public importance that there should be no further delay; but I do not hesitate to say that if we had had in the past a Member of the Board who could give his whole time to staff questions, we should have solved our difficulties at least eighteen months ago.

I must apologise, Mr. President, for the length to which I have spoken on this subject and bring my remarks to a close. Whatever differences of opinion there may sometimes be between the Government of India and the Members on the other side of the House as to methods, I have no doubt at all that we are united in our aims. We all of us wish to see the railways of India so administered as to provide the cheapest possible transport to meet the needs of agriculture, industry and commerce, while on the other hand we are equally united in desiring to secure a reasonable standard of life for the great body of the Indian railway servants whose duty it is to work the railways. It is in the belief that the appointment of an additional Member of the Railway Board is the best means towards the effective and speedy attainment of both objects that the Government of India are putting forward their proposal. Some Members, I know, are apprehensive that the administration may become top-heavy and of the dangers which may attend the accumulation of officials at headquarters. On the other hand, we must remember how gigantic a transport system the Indian railways have become and how grave the consequences may be of a failure at headquarters to keep abreast of the times and to provide adequately for the stimulation and co-ordination of effort on the Indian railways.

FINANCIAL STATISTICS.

NOTE ISSUE.	Rs.
Total Amount of Notes in circulation on the 31st December 1928	1,89,10,22,713
Total Rs.	1,89,10,22,713



RESERVE—		
Coin and Bullion—		
In India—		Rs
Silver Coin		96,26,21,682
Gold Bullion		31,10,13,500
Silver Bullion		4,61,60,148
In England—		
Gold and Silver Bullion		*Nil.*
In His Majesty's Dominions—Gold Bullion...		*Nil.*
In transit between India, England and His Majesty's Dominions—		
Gold and Silver Bullion		*Nil.*
Total Coin and Bullion ...		1,31,97,95,330
Securities—(Purchase Price)—		
In India of the nominal value of Rs. 44,88,65,200		43,27,48,183
In England of the nominal value of £ 5,180,000		6,84,79,200
Total Securities ...		50,12,27,383
Grand Total of Reserve ...		1,82,10,22,713
Internal Bills of Exchange held on account of Government under Section 20 of the Indian Paper Currency Act, 1923...		7,00,00,000
Total Rs.		1,89,10,22,713

BALANCE OF THE GOLD STANDARD RESERVE on the 31st December 1928 in England amounted to	£ 40,000,000		£
		Gold	2,152,334
		Cash at short notice	8
		British Treasury Bills	5,862,737
		Other British and Dominion Government Securities	31,984,921
Total £	40,000,000	Total £	40,000,000

BALANCE HELD IN CASH IN THE DISTRICT TREASURIES of the Government of India and at the credit of Government in the Imperial Bank of India on the 31st December	1922	Rs. 17,74,51,000
" " " " " " "	1923	" 11,62,90,000
" " " " " " "	1924	" 10,16,73,000
" " " " " " "	1925	" 7,67,61,000
" " " " " " "	1926	" 8,78,68,000
" " " " " " "	1927	" 9,20,15,000
" " " " " " "	1928	" 10,08,71,000

COINAGE OF SILVER IN INDIA—(Bombay and Calcutta Mints).	Official year 1925-26.	Official year 1926-27	Official year 1927-28
Whole Rupees and Small Coins	Rs. 30,73,479	Rs. 50,49,435	Rs. 10,25,926

NET PROFIT ON COINAGE for the year ending 31st December 1928	Rs.

		Rs.
AMOUNT OF GOVERNMENT PROMISSORY NOTES standing on the London Registers at the end of March	1924	10,06,95,875
" " " " " " " " " "	1925	9,69,36,150
" " " " " " " " " "	1926	8,41,92,600
" " " " " " " " " "	1927	8,45,20,400
" " " " " " " " " "	1928	8,72,74,700
" " " " " " " " " "	1929	8,71,37,375

IMPORT AND EXPORT TRADE OF BRITISH INDIA.

STATEMENT showing the Annual Value of the Import and Export Trade of British India and the Total Miles of Railway opened.

Calendar Year.	Total Miles of Railway opened.	Year. ending 31st March.	Imports.			Exports.		
			Merchandise.	Treasure.	Total Merchandise and Treasure.	Merchandise.	Treasure.	Total Merchandise and Treasure.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1874 ...	6226	1874 ...	32,59,58,730	5,79,25,336	38,38,84,066	54,96,07,865	1,91,40,711	56,87,48,576
1875 ...	6541	1875 ...	36,22,21,130	8,14,10,466	44,36,31,597	56,35,92,404	1,62,53,091	57,98,45,495
1876 ...	6860	1876 ...	38,88,73,404	5,30,07,218	44,18,80,622	58,09,14,946	2,20,02,363	60,29,17,309
1877 ...	7320	1877 ...	37,44,06,308	11,43,61,197	48,87,67,505	61,01,38,912	4,02,98,978	65,04,37,890
1878 ...	8217	1878 ...	41,46,41,851	17,35,54,596	58,81,96,447	65,22,23,282	2,21,09,956	67,43,33,238
1879 ...	8494	1879 ...	37,80,09,835	7,05,67,486	44,85,77,321	60,93,68,769	3,98,22,283	64,91,91,052
1880 ...	9162	1880 ...	41,17,25,671	11,65,48,948	52,82,74,619	67,21,07,406	2,03,51,479	69,24,58,885
1881 ...	9890	1881 ...	53,08,68,074	8,99,72,139	62,08,40,213	74,54,09,072	1,44,04,408	75,98,13,480
1882 ...	10149	1882 ...	49,11,28,724	11,32,27,804	60,43,56,528	81,96,64,102	1,09,97,468	83,06,61,576
1883 ...	10458	1883 ...	52,09,86,720	13,45,33,642	65,55,20,362	83,48,49,372	1,04,18,488	84,52,67,860
1884 ...	11631	1884 ...	55,29,89,907	12,87,79,633	68,17,69,540	88,07,64,315	1,00,84,937	89,08,49,252
1885 ...	12283	1885 ...	55,70,16,804	13,88,81,918	69,58,98,722	83,17,01,507	1,96,89,796	85,13,91,302
1886 ...	12892	1886 ...	55,65,19,552	15,46,70,808	71,11,90,360	83,86,11,693	1,10,82,310	84,96,94,603
1887 ...	14103	1887 ...	61,81,19,608	11,04,83,224	72,86,02,832	88,48,10,354	1,72,04,261	90,20,14,615
1888 ...	14576	1888 ...	65,00,45,881	13,81,25,456	78,81,71,337	90,54,36,458	1,60,46,242	92,14,82,700
1889 ...	15887	1889 ...	69,43,77,531	13,84,49,249	83,28,26,780	97,06,02,386	1,78,43,819	98,84,46,205
1890 ...	16401	1890 ...	69,19,93,762	17,45,45,037	86,65,38,799	1,03,44,87,052	1,90,63,218	1,05,35,50,270
1891 ...	17308	1891 ...	71,97,57,754	21,93,44,876	93,91,02,630	1,00,21,50,575	2,12,31,785	1,02,33,82,360
1892 ...	17815	1892 ...	69,42,75,659	14,72,26,621	84,15,02,280	1,08,17,79,873	3,28,66,858	1,11,46,46,731
1893 ...	18504	1893 ...	66,27,86,222	17,00,98,101	83,28,84,323	1,06,57,46,716	6,95,89,237	1,13,53,35,952
1894 ...	18900	1894 ...	77,02,60,944	18,46,12,564	95,48,73,508	1,06,51,48,540	4,10,01,921	1,10,61,50,461
1895 ...	19547	1895 ...	73,51,65,042	9,58,12,084	83,09,77,126	1,08,92,91,101	8,22,60,717	1,17,15,51,818

1896 ...	20254	1896 ...	72,93,61,344	13,36,79,854	86,30,41,198	1,14,34,59,341	4,25,98,105	1,18,60,57,446
1897 ...	21115	1897 ...	76,21,58,352	13,08,45,635	89,30,03,987	1,03,98,36,184	4,93,74,955	1,08,92,11,139
1898 ...	22040	1898 ...	73,63,43,159	20,53,06,170	94,16,49,329	97,63,51,862	7,14,86,470	1,04,78,38,272
1899 ...	23523	1899 ...	72,11,07,161	17,89,56,127	90,00,63,238	1,12,80,11,811	7,41,14,207	1,20,21,26,018
1900 ...	24752	1900 ...	75,30,44,785	20,97,36,851	96,27,81,636	1,09,11,36,448	7,95,63,876	1,17,07,00,324
1901 ...	25363	1901 ...	80,89,40,873	24,57,61,818	1,05,47,02,691	1,07,76,44,143	14,22,73,646	1,21,99,17,789
1902 ...	25931	1902 ...	88,74,24,199	20,87,13,352	1,09,61,37,551	1,24,52,48,571	11,47,08,603	1,35,99,57,174
1903 ...	26956	1903 ...	85,86,60,829	25,31,83,178	1,11,18,44,007	1,29,40,79,337	9,65,76,370	1,39,06,55,707
1904 ...	27565	1904 ...	92,59,22,723	38,52,61,072	1,31,11,83,795	1,53,51,71,599	15,04,38,811	1,68,56,10,410
1905 ...	28295	1905 ...	1,04,41,27,454	39,50,81,750	1,43,92,09,204	1,57,70,83,029	16,42,88,167	1,74,13,71,196
1906 ...	29097	1906 ...	1,12,07,09,822	31,65,14,438	1,43,72,24,260	1,61,85,53,960	15,47,00,054	1,77,32,54,014
1907 ...	30010	1907 ...	1,17,24,15,294	44,57,98,114	1,61,82,13,408	1,76,66,94,270	5,71,82,526	1,82,38,76,796
1908 ...	30576	1908 ...	1,36,53,80,464	42,28,44,977	1,78,82,25,441	1,77,37,29,392	5,44,85,001	1,82,82,14,393
1909 ...	31490	1909 ...	1,28,77,81,788	22,74,41,677	1,51,52,23,465	1,53,14,31,953	6,32,02,465	1,59,46,34,418
1910 ...	32099	1910 ...	1,22,64,97,224	37,52,34,734	1,60,17,31,958	1,87,83,04,410	6,39,90,403	1,94,22,94,813
1911 ...	32839	1911 ...	1,33,70,57,458	39,77,35,730	1,73,47,93,188	2,10,15,16,630	7,12,69,254	2,17,27,85,284
1912 ...	33484	1912 ...	1,44,05,54,383	53,47,08,480	1,97,52,62,863	2,27,98,82,325	10,37,39,063	2,38,36,21,388
1913 ...	34656	1913 ...	1,66,62,96,807	61,83,17,536	2,28,46,14,343	2,46,21,83,342	10,63,17,656	2,56,85,00,998
*1913-14.	34656	1914 ...	1,91,30,79,586	43,43,96,503	2,34,74,76,089	2,49,00,74,896	7,08,28,850	2,56,09,03,746
*1914-15.	35285	1915 ...	1,44,93,07,207	21,80,83,236	1,66,73,90,443	1,82,17,60,256	5,28,94,370	1,87,46,54,626
*1915-16.	35833	1916 ...	1,38,16,93,032	11,94,62,390	1,50,11,55,422	1,99,48,03,975	8,22,57,819	2,07,70,61,794
*1916-17.	36286	1917 ...	1,60,24,89,599	37,71,08,121	1,97,95,97,720	2,47,31,10,343	6,29,72,057	2,53,60,82,400
*1917-18.	36333	1918 ...	1,64,35,48,949	†.....	†.....	2,44,89,45,219	†.....	†.....
*1918-19.	36616	1919 ...	1,88,56,24,317	71,36,55,075	2,59,92,79,392	2,55,32,02,610	9,01,03,571	2,64,33,06,181
*1919-20.	36735	1920 ...	2,21,70,24,425	78,23,88,554	2,99,94,12,979	3,32,75,78,755	13,67,97,719	3,46,43,76,474
*1920-21.	37029	1921 ...	3,47,15,52,122	34,76,34,962	3,81,89,87,084	2,67,64,36,175	26,17,12,640	2,93,81,48,815
*1921-22.	37266	1922 ...	2,82,59,75,453	31,29,90,526	3,13,89,65,979	2,48,65,76,106	19,06,73,144	2,67,72,49,250
*1922-23.	37618	1923 ...	2,46,19,24,109	63,57,96,096	3,09,77,20,205	3,16,07,16,915	3,01,71,845	3,19,08,88,760
*1923-24.	38039	1924 ...	2,37,18,32,279	53,20,40,566	2,90,38,72,845	3,63,37,63,664	3,67,32,510	3,67,04,96,174
*1924-25	38270	1925 ...	2,53,36,36,608	99,19,84,987	3,52,56,21,595	4,00,24,27,531	5,16,81,392	4,05,41,08,923
*1925-26.	38610	1926 ...	2,36,00,12,595	55,48,27,580	2,91,48,90,175	3,86,81,21,842	3,83,91,668	3,90,65,13,510
*1926-27.	39018	1927 ...	2,40,81,84,303	41,53,20,573	2,82,35,04,876	3,11,05,04,300	2,21,63,404	3,13,26,17,704
*1927-28.	39048	1928 ...	2,61,53,40,569	34,89,52,529	2,96,42,94,098	3,30,26,37,283	3,13,60,896	3,33,39,98,179

*Official year ending 31st March.

† Figures not available.

FOREIGN TRADE OF BRITISH INDIA.

Summary of Imports and Exports in the Official Years 1922-1923 *to* 1927-1928.

	1922-1923.	1923-1924.	1924-1925.	1925-1926	1926-1927.	1927-1928.
IMPORTS—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Merchandise, Private.						
Bengal	83,51,98,261	79,83,12,384	87,89,19,813	80,09,35,553	81,57,60,738	86,40,90,570
Bombay	88,24,31,072	88,63,47,287	87,42,11,025	78,98,88,548	76,87,78,624	86,38,78,494
Sind	20,63,55,664	21,66,41,215	30,33,62,093	25,58,84,262	28,04,67,511	26,40,89,840
Madras	20,28,66,550	19,22,72,881	20,03,29,977	18,84,62,964	21,25,83,541	24,56,50,871
Burma	20,02,25,346	18,25,39,623	20,94,30,923	22,66,06,634	23,36,17,762	26,07,56,495
Total ...	2,32,70,76,893	2,27,61,13,390	2,46,62,53,831	2,26,17,77,961	2,31,22,08,176	2,49,84,66,270
Ditto Government Stores....	13,48,47,316	9,57,18,889	6,73,82,777	9,82,34,634	9,59,76,127	11,68,74,299
Total Merchandise ...	2,46,19,24,109	2,37,18,32,279	2,53,36,36,608	2,36,00,12,595	2,40,81,84,303	2,61,53,40,569
Treasure, Private.						
Bengal	3,06,82,395	2,63,48,412	2,45,32,560	3,73,72,845	5,85,96,931	3,89,93,399
Bombay	59,17,53,723	47,83,54,936	95,05,10,759	51,00,98,965	34,98,07,254	27,85,00,893
Sind	31,13,219	64,49,347	59,86,839	37,71,560	18,29,777	15,07,255
Madras	22,93,937	84,59,307	78,00,876	8,24,219	17,50,249	2,68,27,603
Burma	25,96,743	24,15,401	29,48,373	19,63,832	11,61,668	23,31,318
Total ...	63,04,40,017	52,20,27,403	99,17,79,407	55,40,31,421	41,31,45,879	34,81,60,468
Ditto Government	53,56,079	1,00,13,163	2,05,580	8,46,159	21,74,694	7,93,061
Total Treasure ...	63,57,96,096	53,20,40,566	99,19,84,987	55,48,77,580	41,53,20,573	34,89,53,529
Grand Total of Imports ...	3,09,77,20,205	2,90,38,72,845	3,52,56,21,595	2,91,48,90,175	2,82,35,04,876	2,96,42,94,098

EXPORTS—						
Merchandise, Private.						
Foreign Goods.						
Bengal	1,16,89,403	98,79,071	70,14,084	57,30,511	56,52,595	71,23,810
Bombay	10,87,66,945	9,15,10,899	9,90,94,022	7,57,85,191	5,37,44,532	6,93,85,784
Sind	2,58,45,910	2,45,62,739	2,41,24,517	1,86,43,960	1,67,69,395	1,39,48,036
Madras	39,81,282	34,04,842	38,70,223	32,30,017	29,27,161	38,11,360
Burma	13,49,736	13,90,080	9,88,566	14,58,597	10,03,876	11,09,777
Total ...	15,16,33,276	13,07,47,631	13,50,91,412	10,48,48,276	8,00,97,559	9,53,77,767
Indian Produce and Manufactures.						
Bengal	1,17,92,08,287	1,30,82,24,995	1,50,43,71,586	1,52,77,27,295	1,34,07,99,375	1,46,37,42,087
Bihar and Orissa	2,82,480	4,24,141	82,244	.....	59,759	.....
Bombay	91,33,44,272	1,06,09,72,440	98,60,67,472	94,73,80,882	65,21,61,530	60,23,69,058
Sind	32,12,33,568	37,24,73,529	52,27,55,211	34,93,77,419	24,76,29,663	27,18,67,431
Madras	28,13,68,467	35,25,79,225	40,27,39,385	43,69,07,957	37,71,06,592	43,89,35,855
Burma	39,61,82,248	39,36,86,915	43,06,37,188	48,70,27,647	39,66,01,365	41,46,20,935
Total ...	2,99,16,19,322	3,48,83,61,245	3,84,66,53,086	3,74,84,21,200	3,01,48,58,284	3,19,15,35,366

FOREIGN TRADE OF BRITISH INDIA.

Summary of Imports and Exports in the Official Years 1922-23 *to* 1927-28—*(continued)*.

—	1922-1923.	1923-1924.	1924-1925.	1925-1926.	1926-1927.	1927-1928.
Total Fgn. and Ind. M'dise exported Private.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bengal	1,19,08,97,690	1,31,81,04,066	1,51,13,85,670	1,53,34,57,806	1,34,64,51,970	1,47,08,64,897
Bihar and Orissa	2,82,480	4,24,141	82,244	... ..	59,759	.....
Bombay	1,02,21,11,217	1,15,24,83,339	1,08,51,61,494	1,02,31,66,073	70,59,06,062	67,17,54,842
Sind	24,70,79,478	39,70,36,268	54,68,79,728	36,80,21,379	26,43,99,058	28,58,15,467
Madras	28,53,49,749	35,59,84,067	40,66,09,608	44,01,37,974	38,00,33,753	44,27,47,215
Burma	39,75,31,984	39,50,76,995	43,16,25,754	48,84,86,244	39,76,05,241	41,57,30,712
Total ...	3,14,32,52,598	3,61,91,08,876	3,98,17,44,498	3,85,32,69,476	3,09,44,55,843	3,28,69,13,133
Ditto Government Stores	1,74,64,317	1,46,54,788	2,06,83,033	1,48,52,366	1,60,48,457	1,57,24,150
Total Merchandise ...	3,16,07,16,915	3,63,37,63,664	4,00,24,27,531	3,86,81,21,842	3,11,05,04,300	3,30,26,37,283
Treasure, Private.						
Bengal	2,50,234	31,51,538	1,48,987	42,325	1,417	2,77,000
Bombay	2,32,09,395	2,67,02,694	4,30,75,836	3,19,58,777	1,50,46,405	2,41,19,331
Sind	40,77,100	25,36,736	16,96,736	14,95,150	10,17,603	13,55,450
Madras	2,31,285	31,44,687	42,15,733	3,19,603	33,78,960	91,999
Burma	45,264	5,000	.....	13,52,213	5,90,894	4,05,909
Total ...	2,78,13,278	3,55,40,655	4,91,37,292	3,51,68,068	2,00,35,279	2,62,49,689
Ditto Government	23,58,567	11,91,855	25,44,100	32,23,600	20,78,125	51,11,207
Total Treasure ...	3,01,71,845	3,67,32,510	5,16,81,392	3,83,91,668	2,21,13,404	3,13,60,896
Grand Total of Exports ...	3,19,08,88,760	3,67,04,96,174	4,05,41,08,923	3,90,65,13,510	3,13,26,17,704	3,33,39,98,179

STATEMENT showing the Exports from Bombay by Sea of Indian Manufactured Piece-Goods and Yarns since 1902.

Year ending 31st Dec.	Grey and White Piece-Goods.			Coloured Piece-Goods.		Total Piece-Goods.			Yarns.	
	Packages.	Yards.	lbs.	Packages.	Yards.	Packages.	Yards.	lbs.*	Bales.	lbs.
1902.....	89,216	141,252,169	34,907,243	15,944	24,606,384	105,160	165,858,553	41,464,638	674,450	266,698,930
1903.....	86,838	143,054,079	34,798,444	20,340	32,436,521	107,178	175,490,600	43,872,650	725,338	286,920,007
1904.....	103,730	171,027,232	42,941,062	24,328	37,864,072	128,058	208,891,304	52,222,851	580,847	229,480,205
1905.....	113,472	189,298,879	49,406,422	24,847	41,285,870	138,321	230,584,749	57,646,187	750,639	297,389,194
1906.....	107,675	186,018,348	48,719,629	24,545	42,635,922	132,220	228,654,270	57,163,567	703,006	278,821,792
1907.....	123,967	222,306,983	60,617,174	31,486	51,605,269	155,453	273,912,252	68,478,063	608,980	241,085,783
1908.....	120,300	215,698,687	60,862,003	30,997	50,792,342	151,297	266,491,029	66,622,757	598,621	234,484,640
1909.....	141,920	252,992,500	70,093,139	39,326	66,751,717	181,246	319,744,217	79,936,054	636,329	252,460,745
1910.....	136,972	250,489,940	68,312,314	45,333	75,673,845	182,305	326,163,785	81,540,946	565,999	228,758,976
1911.....	122,601	224,438,698	63,524,949	54,000	89,411,376	176,601	313,850,074	78,462,518	403,214	158,582,640
1912.....	126,681	231,976,527	66,009,051	64,169	107,289,928	190,850	339,266,455	84,816,614	579,281	228,759,617
1913.....	97,005	177,239,570	50,527,978	55,071	92,467,657	152,076	269,707,227	67,426,327	518,280	205,207,962
1914.....	91,837	169,515,937	49,361,518	42,084	72,602,270	133,921	242,118,207	60,529,552	437,159	173,172,953
1915.....	108,956	199,968,079	58,350,926	61,045	103,038,333	170,001	303,006,412	75,751,603	471,395	186,585,698
1916.....	175,923	248,326,445	70,956,464	82,818	139,616,532	258,741	387,942,977	96,985,744	410,972	162,627,300
1917.....	111,845	176,934,869	46,119,953	86,909	148,290,803	198,754	325,225,672	81,306,418	373,187	147,167,250
1918.....	94,071	153,463,774	40,025,958	71,424	126,063,308	165,495	279,527,082	69,881,770	193,275	75,599,059
1919.....	132,112	219,343,388	56,536,165	116,313	202,286,577	248,425	421,629,965	105,407,491	372,212	146,832,081
1920.....	149,552	241,230,910	61,482,863	157,042	120,332,112	306,594	361,563,022	90,390,755	288,778	113,351,962
1921.....	120,739	212,563,435	53,577,720	99,518	159,572,347	220,257	372,135,782	93,033,945	314,330	124,310,163
1922.....	138,769	254,292,354	65,928,239	100,581	176,411,422	239,350	430,703,776	107,675,944	267,711	105,122,885
1923.....	173,381	304,497,408	69,452,982	110,243	180,990,710	283,624	485,488,118	121,372,029	215,036	83,657,151
1924.....	178,950	320,087,971	75,657,413	103,999	169,055,231	281,949	489,143,202	122,285,800	175,175	67,861,329
1925.....	133,458	233,217,232	55,688,235	96,447	158,069,128	229,905	391,286,360	97,821,590	176,210	67,892,155
1926.....	119,331	216,752,239	50,243,116	112,795	180,675,412	232,126	390,827,651	97,706,912	175,869	67,786,883
1927.....	130,963	229,773,883	55,215,566	118,474	196,438,974	249,437	426,212,857	106,553,214	156,999	60,555,498
1928.....	100,699	177,282,508	34,777,044	97,936	157,677,505	198,635	334,960,013	83,740,005	102,954	40,816,700

*The weights have been arrived at by dividing the length in yards by 4·00, the average weight of the Grey and Bleached Cloths.

Value of the Imports of Gold and Silver Coin and Bullion into British India during the year ending 31st December 1928.

Countries.	Gold.			Silver.		
	Private.	Government.	Total.	Private.	Government.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
United Kingdom	3,07,54,430	.....	3,07,54,430	7,48,45,774	.....	7,48,45,774
France	.....	.....	.....	24,45,994	.....	24,45,994
Italy	.....	.....	.....	59,968	.....	59,968
Austria	.....	.....	.....	1,21,446	.....	1,21,446
Aden and Dependencies...	24,51,648	.....	24,51,648	7,37,589	54,510	7,92,099
Iraq	42,83,883	.....	42,83,883	15,67,470	.....	15,67,470
Arabia	27,71,921	.....	27,71,921	17,10,163	....	17,10,163

Bahrein Islands...	7,89,825	.....	7,89,825	19,25,375	.....	19,25,375
Persia	.....	.....	.....	71,034	.....	71,034
Ceylon	20,00,126	.....	20,00,126	25,81,812	.....	25,81,812
Straits Settlements including Labuan ...	5,57,180	.....	5,57,180	.....	.....	.....
Federated Malay States	53	.....	53	.....	.....	.....
China	4,22,824	.....	4,23,824	1,91,590	.....	1,91,590
Egypt	1,86,51,651	.....	1,86,51,651	1,16,02,891	.....	1,16,02,891
Natal	12,32,98,715	.....	12,32,98,715	16,62,544	.....	16,62,544
Africa, East	132	.....	132	25,563	.....	25,563
Mauritius and Dependencies including Seychelles	.....	.....	.....	14,24,000	.....	14,24,000
United States of America	1,10,71,631	.....	1,10,71,631	5,87,25,232	.....	5,87,25,232
Australia and New Zealand	1,40,74,695	.....	1,40,74,695	1,41,49,855	.....	1,41,49,855
Total ...	21,11,28,714	.....	21,11,28,714	17,38,48,300	54,510	17,39,02,810

Value of the Exports of Gold and Silver Coin and Bullion from British India during the year ending 31st December 1928.

Countries.	Gold.			Silver.		
	Private.	Government.	Total.	Private.	Government.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
United Kingdom	.....	...	.....		2,98,80,507	2,98,80,507
Iraq	.....	...	.....	6,648	.....	6,648
Aden and Dependencies	.....	...	.....	4,91,496	.....	4,91,496
Arabia	16,035	...	16,035	10,03,132	.....	10,03,132
Bahrein Islands	.....	...	.....	39,74,990	.....	39,74,990
Persia	.....	...	.....	3,65,950	.....	3,65,950
Africa, East	.....	...	.....	45,328	.....	45,328
Mauritius and Dependencies including Seychelles	13,490	...	13,490	26,00,000	.....	26,00,000
Ceylon	1,542	...	1,542	59,727	.....	59,727
Java	1,17,239	...	1,17,239	78,865	.....	78,865
Straits Settlements including Labuan ...	1,37,274	...	1,27,274	1,40,534	.....	1,40,534
Federated Malay States	.....	...	.....	89,000	.....	89,000
China	.....	...	.....	2,05,51,581	.....	2,05,51,581
Fiji Islands	.....	...	.....	100	.....	100
Total ...	2,75,580	...	2,75,580	2,94,07,351	2,98,80,507	5,92,87,858

Total Imports of Treasure on Private Account from Foreign Countries and Indian Ports into Bombay during the year 1928. (*From* 1*st January to* 31*st December.*)

From	Gold.			Silver.			
	Bullion.	Sovereigns and Half Sovereigns.	Other Coin.	Bullion.	Dollars.	Government of India Rupees.	Other Coin.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
United Kingdom	2,65,80,230	31,68,714	90,560	4,30,74,157	12,012	2,740	....
Continent of Europe ..	....	....	....	24,45,994	1,96,211	.....	....
United States of America ..	1,07,13,741	....	4,03,321	5,00,58,731	....	....	....
Egypt	1,86,39,771	15,836	....	1,11,33,857	7,19,088	.....	....
Australia	43,54,752	79,17,328	....	26,70,571	....	....	....
China	4,20,525	....	....	....	....	1,01,590	....
Persia	....	....	.....	....	....	45,525	....
Iraq	12,88,319	3,79,550	24,83,892	.....	12,670	15,52,300	4,785
Aden	21,194	25,73,774	6,949	53,170	5,67,409	1,03,196	48,009
Arabian and Red Sea Ports..	3,001	28,19,972	6,30,909	45,843	1,12,499	24,07,768	5,61,369
East & South African Ports..	5,21,97,444	1,25,24,702	.....	15,95,819	7,513	3,118	2,514
Mauritius	....	.....	....	.....	....	7,14,000	....
Ceylon (Colombo)	....	.....	.....	76,960	.....	60,000	.....
All Indian Ports	.....	2,672	1,683	....	....	49,943	....
Total Imports from 1st January to 31st December 1928.	11,42,08,977	2,92,02,548	36,17,314	11,11,55,102	16,27,402	50,40,180	6,16,677

Total Exports of Treasure on Private Account to Foreign Countries and other Indian Ports from Bombay during the year 1928. (*From* 1*st January to* 31*st December.*)

To	Gold.			Silver.			
	Bullion.	Sovereigns and Half Sovereigns.	Other Coin.	Bullion.	Dollars.	Government of India Rupees.	Other Coin.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
China	...	...	...	2,03,97,008	...	...	...
Straits Settlements	...	...	...	...	3,534	...	...
Iraq	...	...	...	1,863	4,785	...	...
Aden	...	...	...	...	5,52,886	...	...
Arabian and Red Sea Ports... ...	...	13,359	2,675	...	8,30,358	27,47,700	61,026
East and South African Ports ...	...	...	...	...	40,567	...	...
Mauritius	...	8,181	...	...	...	15,80,000	...
Seychelles	...	...	...	...	...	20,000	...
Batavia and Sourabaya	...	...	1,08,489	...	78,865	...	...
All Indian Ports	...	...	...	25,272	...	...	2,669
Total Exports from 1st January to 31st December 1928	...	21,540	1,11,164	2,04,24,143	15,10,995	43,47,700	63,695

COTTON.

RECEIPTS at, and Exports from, Bombay Port, also Mill Consumption in the Island of Bombay.

In thousands of Bales (000's omitted).

Year ending 30th June.	Receipts.	EXPORTS TO			Mill Consumption.	Total.	Year ending 30th June.	Receipts.	EXPORTS TO			Mill Consumption.	Total.
		Europe.	Elsewhere.	Total.					Europe.	Elsewhere.	Total.		
1864 ...	...	867	3	870	American War. In '63 & '64 Bombay imported cotton from China.		1888 ...	1,472	893	58	951	500	1,451
1865 ...	...	1,065	1	1,066			1889 ...	1,851	1,286	46	1,332	565	1,897
1866 ...	...	1,187	14	1,201	42	1,243	1890 ...	2,235	1,488	71	1,559	636	2,195
1867 ...	...	1,277	5	1,282	46	1,328	1891 ...	2,020	1,070	107	1,177	762	1,939
1868 ...	...	1,030	48	1,078	47	1,125	1892 ...	1,770	905	202	1,107	728	1,835
1869 ...	...	1,225	56	1,281	48	1,329	1893 ...	1,738	816	169	985	724	1,709
1870 ...	...	1,115	50	1,165	49	1,214	1894 ...	1,769	908	159	1,067	731	1,798
1871 ...	...	967	39	1,006	50	1,056	1895 ...	1,540	525	143	668	815	1,483
1872 ...	1,085	1,002	48	1,050	52	1,102	1896 ...	2,151	800	346	1,146	849	1,995
1873 ...	1,151	1,079	34	1,113	53	1,166	1897 ...	1,612	603	405	1,008	703	1,711
1874 ...	978	917	34	951	67	1,018	1898 ...	1,730	424	409	833	817	1,650
1875 ...	1,311	1,192	25	1,217	83	1,300	1899 ...	2,033	578	520	1,098	951	2,049
1876 ...	1,345	1,285	20	1,305	135	1,440	1900 ...	988	117	444	561	745	1,306
1877 ...	1,073	980	35	1,015	147	1,162	1901 ...	1,896	620	340	960	696	1,656
1878 ...	1,141	920	38	958	161	1,119	1902 ...	2,142	525	732	1,257	987	2,244
1879 ...	961	800	46	846	204	1,050	1903 ...	2,454	921	349	1,270	986	2,256
1880 ...	832	652	64	716	181	897	1904 ...	2,151	1,036	423	1,459	973	2,432
1881 ...	1,071	874	34	908	220	1,128	1905 ...	2,609	384	664	1,048	1,072	2,120
1882 ...	1,832	1,521	87	1,608	277	1,885	1906 ...	2,663	1,017	477	1,494	1,141	2,635
1883 ...	1,770	1,335	95	1,430	313	1,743	1907 ...	2,949	1,169	747	1,916	1,115	3,031
1884 ...	1,759	1,295	100	1,395	348	1,743	1908 ...	2,123	731	454	1,185	1,079	2,264
1885 ...	1,139	791	70	861	392	1,253	1909 ...	2,166	643	723	1,366	1,099	2,465
1886 ...	1,480	1,009	61	1,070	391	1,461	1910 ...	3,152	1,054	968	2,022	984	3,006
1887 ...	1,703	1,147	40	1,187	454	1,641	1911 ...	2,467	1,014	668	1,682	953	2,635
							1912 ...	2,540	383	923	1,306	1,078	2,384

COTTON.

Receipts at, and Exports from, Bombay Port, also Mill Consumption in the Island of Bombay.

In thousands of Bales (000's omitted).

Year ending 31st August.	Receipts.		Total Receipts.	Exports.			Total Exports.	Mill Consumption.	Total.
	India.	Foreign Countries.		Europe.	China and Japan.	Elsewhere.			
1913	2,733	46	2,779	534	1,023	30	1,587	*1,072	2,659
1914	3,733	6	3,739	1,301	1,245	24	2,570	1,078	3,648
1915	2,683	5	2,688	405	1,441	15	1,861	1,026	2,887
1916	3,133	6	3,139	294	1,691	8	1,993	1,096	3,089
1917	3,103	17	3,120	302	1,321	7	1,630	1,135	2,765
1918	2,279	27	2,306	293	1,213	7	1,513	1,068	2,581
1919	2,525	18	2,543	195	885	11	1,091	1,000	2,091
1920	3,405	22	3,427	629	1,579	24	2,232	957	3,189
1921	2,786	116	2,902	494	1,381	26	1,901	1,061	2,962
1922	3,383	109	3,492	645	1,896	52	2,593	1,074	3,667
1923	3,611	61	3,672	851	2,086	53	2,990	1,060	4,050
1924	3,227	93	3,320	1,104	1,558	53	2,715	821	3,536
1925	3,573	95	3,668	713	2,021	33	2,767	995	3,762
1926	3,208	127	3,335	552	1,874	26	2,452	778	3,230
1927	2,692	474	3,166	419	1,539	27	1,985	995	2,980
1928	3,235	189	3,424	798	1,391	34	2,223	569	2,792

N.B.—As noted in the Chamber's Report for 1913, the figures shown above represent the volume of trade in cotton from 1st September to 31st August, instead of for the year ending 30th June as was previously the case.

*Year ending 30th June.

FOREIGN TRADE OF BRITISH INDIA—IMPORTS.

Quantities and Value of the principal articles imported in the years ending 31st March 1926, 1927 and 1928.

ARTICLES.	Quantities.			Value.		
	1925-26.	1926-27.	1927-28.	1925-26.	1926-27.	1927-28.
				Rs.	Rs.	Rs.
Animals—Living ... ... No.	5,516	10,264	7,290	34,56,406	41,84,905	38,42,921
Apparel—(excluding Hosiery, Boots and Shoes)						
Apparel including Drapery, Uniforms and Accoutrements ... ... value.	.....	.....	.....	79,18,652	82,42,113	79,04,600
Gold and Silver Thread ... ... „	.....	.....	.....	24,63,256	28,77,711	28,53,833
Hats, Caps, Bonnets and Hatters' ware „	.....	.....	.....	30,19,094	32,72,181	30,23,013
Lametta ... ... lbs.	240,203	352,566	545,407	4,93,257	6,43,156	9,73,759
Second-hand Clothing ... ...value.	.....	.....	.....	23,95,066	24,93,467	13,39,122
Water-proofed Clothing ... ... „	.....	.....	.....	2,72,156	2,58,174	3,50,273
Arms, Ammunition and Military Stores :—						
Cartridge Cases—						
Filled ... ... No.	36,844,425	20,057,804	21,197,122	31,83,516	15,05,494	14,76,580
Empty ... ... „	1,678,238	2,016,554	1,476,032	59,665	68,895	53,551

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—*contd.*

ARTICLES.		Quantities.			Value.		
		1925-26.	1926-27.	1927-28.	1925-26.	1926-27.	1927-28.
					Rs.	Rs.	Rs.
Explosives							
Blasting fuse	No. of coils	1,203,065	1,757,522	2,499,931	3,85,232	5,19,799	8,16,115
	or lbs.	454,339	6,31,525	785,700			
Blasting Gelatine	lbs.	437,295	288,000	296,050	3,75,524	2,50,029	2,60,284
Dynamite	,,	445,700	372,200	391,250	3,50,424	3,03,963	3,21,309
Gelatine dynamite	,,	788,000	915,751	849,750	7,21,779	8,29,345	8,17,874
Other Nitro compound explosives	,,	70,350	90,000	105,000	40,705	52,600	61,626
Detonators	No.	5,756,072	7,449,924	7,861,598	1,48,732	1,75,858	2,21,521
Other sorts	lbs.	195,161	198,612	369,389	1,02,972	1,07,582	2,43,121
Fire Arms and Parts thereof	value.	.....	.....	.....	28,99,657	24,07,607	23,64,118
Gunpowder	lbs.	352,192	157,720	78,917	2,11,193	1,38,433	1,09,868
Other sorts	value.	.....	.....	.....	5,40,876	5,27,390	3,18,573
Art, works of (other than pictures)	value	.....	.....	.....	3,60,516	3,04,760	2,89,866
Asbestos—Raw	cwts.	98	2	.....	1,070	95	41
,, Packing	value.	.....	.....	.....	4,21,058	4,56,484	2,03,898
,, Manufactures except for Packing	,,	.....	.....	.....	14,49,872	22,27,625	30,45,127
Baskets and Basketware	,,	.....	.....	.....	20,556	48,033	29,681

Belting for Machinery:—						
Of Cotton ... ... value.	.....	.....	.....	15,78,635	14,55,834	14,36,496
„ Leather ... ... „	.....	.....	.....	34,02,106	32,58,376	38,01,400
„ Other materials including coir ... „	.....	.....	.....	32,40,903	34,14,852	34,91,714
Bobbins ... ... „	.....	.....	.....	38,50,526	34,75,571	38,99,142
Books and Printed Matters ... ... cwts.	31,101	31,490	34,704	56,87,578	56,60,183	61,97,992
Boots and Shoes:—						
Of Leather ... ... pairs	367 859	461,013	537,652	22,84,068	27,69,671	29,12,120
„ Other materials ... ... „	989,409	1,454,170	2,235,312	17,55,956	29,43,493	37,86,517
Bristle & Fibre for Brushes & Brooms ... cwts.	1,219	205	262	40,735	11,566	19,570
Brushes and Brooms: ... ... doz.	543,183	480,070	596,693	12,27,554	12,82,978	13,81,369
Building and Engineering Materials:—						
Asphalt ... ... tons.	12,442	23,196	22,822	13,36,409	24,12,440	24,49,751
Bricks ... ... No.	18,812	85,647	335,633	5,526	60,363	1,44,026
Fire Bricks ... ... „	1,672,130	1,530,224	1,865,895	3,25,912	3,43,870	4,39,939
Cement ... ... tons.	110,878	101,036	112,281	64,83,305	58,25,998	64,43,472
Tiles ... ... No.	15,220,031	18,167,080	15,663,793	24,11,411	24,73,913	20,13,885
Other kinds ... ... cwts.	198,257	219,438	189,693	13,45,637	12,74,041	13,88,433
Buttons of all sorts—						
Metal ... ... value.	.....	.....	.....	6,23,002	8,11,813	11,08,333
Other Sorts ... ... „	.....	.....	.....	21,55,046	28,94,447	20,49,890
Candles of all kinds ... ... lbs.	483,333	475,209	767,670	2,35,591	2,20,906	3,27,000
Canes and Rattans ... ... cwts.	38,072	40,940	37,294	5,07,753	5,85,841	5,70,621
Chalk, French ... ... „	3,122	2,047	2,924	23,230	13,846	26,775
Chemicals:—						
Acids—						
Acetic (Pyroligneous) ... ... „	2,918	3,786	3,099	1,22,960	1,41,370	1,20,388
Carbolic ... ... „	978	924	1,401	40,608	39,695	52,668
Citric ... ... „	495	826	327	41,615	50,255	37,059
Nitric ... ... „	394	227	480	28,774	14,268	22,997
Oxalic ... ... „	850	2,083	2,196	17,681	43,490	49,993

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1925-26.	1926-27.	1927-28.	1925-26.	1926-27.	1927-28.
				Rs.	Rs.	Rs.
Chemicals—*contd.*						
Acids—*contd.*						
Sulphuric ... ...cwts.	484	519	3,372	19,069	22,281	63,953
Tartaric ... ... ,,	2,375	2,124	1,641	1,69,714	1,52,345	1,46,448
Other sorts ... ... ,,	2,130	3,844	4,058	1,26,397	1,69,691	1,72,356
Alum ... ... ,,	47,581	60,564	55,876	3,36,872	3,96,625	3,57,580
Aluminous Sulphates ... ... ,,	52,561	69,712	64,162	1,98,959	2,80,682	2,53 874
Ammonia and Salts thereof:—						
Anhydrous ... ... ,,	1,557	2,019	1,901	1,95,519	1,78,945	1,89,773
Other sorts ... ... ,,	22,780	29,383	26,624	6,29,231	6,44,694	6,59,905
Arsenic and its oxides ... ... ,,	2,135	2,758	2,245	1 17,990	1,65,031	1,01,762
Bleaching Materials:—						
Bleaching Powder ... ... ,,	65,995	81,163	100,440	6,27,617	7,68,478	8,84,861
Other sorts ... ... ,,	729	2,964	223	6,993	16,738	3,690
Carbide of Calcium ... . ,,	39,033	37,773	51,925	5,48,123	5,98,320	8,89,575
Copperas (Ferrous Sulphate) ... ... ,,	6,460	3,251	2,886	31,712	14,737	14,311
Copper Sulphate ... ... ,,	14,196	16,852	15,140	2,48,110	3,09,515	2,77,148
Disinfectants—Naphthalene .. ... ,,	3,435	6,008	9,053	43,036	80,673	1,37,307
,, Other sorts ... ... ,,	22,440	20,317	27,656	6,45,119	6,04,659	7,94,255
Glycerin ... ... ,,	4,908	5,076	4,404	2,91,487	3,66,236	2,91,010
Lead Compounds:—						
Acetate ... ... ,,	4,640	7,719	5,874	1,33,837	2,30,066	1,75,211
Litharge ... ... ,,	2,946	1,102	1,961	78,438	31,136	49,396
Other sorts ... ... ,,	466	363	589	16,870	10,917	18,161

Magnesium Compounds :—						
Chloride ... ...cwts.	55,534	56,031	40,411	2,09,546	2,22,579	1,62,578
Sulphate ... ... ,,	37,444	41,916	63,774	1,51,364	1,47,243	2,03,294
Other sorts ... ... ,,	2,136	1,225	2,130	47,806	36,227	54,185
Potassium Compounds—Bichromate .. ,,	5,486	6,392	6,416	1,57,121	1,75,534	1,66,138
,, ,, Chlorate ... ,,	26,123	30,041	27,463	5,86,288	6,53,303	4,96,687
,, ,, Cyanide of Potassium ,,	46	39	123	6,836	7,875	11,440
,, ,, Other sorts ... ,,	5,155	5,266	8,422	2,83,699	2,45,506	3,91,192
Soda Compounds—Soda Bicarbonate ... ,,	101,207	114,982	102,030	8,38,147	9,11,135	8,32,626
,, ,, ,, Bichromate ... ,,	14,733	9,087	15,503	2,92,208	1,91,686	3,07,271
,, ,, ,, Caustic ... ,,	138,718	160,834	175,297	15,68,133	18,06,452	19,62,784
,, ,, ,, Sulphide ... ,,	23,925	47,542	46,913	2,11,520	3,48,345	3,55,128
,, ,, Sodium Carbonate ... ,,	811,358	990,178	1,061,185	47,07,798	58,34,215	60,00,580
,, ,, ,, Cyanide ... ,,	7,857	10,819	10,105	4,50,018	5,85,647	5,62,806
,, ,, ,, Silicate ... ,,	24,324	32,182	36,637	2,10,000	2,58,799	2,81,844
,, ,, Borax ... ... ,,	10,525	11,307	16,834	2,14,572	1,99,416	2,64,599
,, ,, Other sorts ... ,,	13,918	22,335	26,003	3,46,679	4,39,497	6,64,743
Sulphur (brimstone) ... ... ,,	304,775	302,573	387,074	13,72,334	15,99,109	19,93,801
Zinc—Chloride ... ... ,,	26,408	29,722	28,291	4,36,704	4,46,271	4,12,310
,, Other kinds ... ... ,,	216	772	335	6,234	20,380	9,911
Other sorts of Chemicals ... ... value.	.....	.....	.....	34,50,042	49,74,980	55,94,413
China Clay ... ... cwts.	441,635	534,666	533,795	16,40,171	20,01,643	18,50,978
Chinese and Japaneseware ... ... value	.....	.....	.....	63,781	49,997	77,312
Clocks and Watches and parts thereof—						
Clocks and Timepieces ... ... Nos.	328,699	405,184	376,064	15,61,913	15,27,989	17,36,659
Watches ... ... ,,	197,115	283,388	254,182	8,81,565	9,60,185	8,99,539
Parts of Clocks and Watches ...value	.....	.....	.....	71,434	77,506	85,923
Coal and Coke :—						
Coal ... ... tons.	372,304	141,733	262,997	88,16,648	31,39,336	58,48,244
Coke ... ... ,,	29,843	12,798	10,821	9,48,441	4,29,375	4,00,351
Coffee ... ... cwts.	25,616	41,104	47,801	12,43,272	20,68,114	24,06,779

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—(*continued*).

ARTICLES.		Quantities.			Value.		
		1925-26.	1926-27.	1927-28.	1925-26.	1926-27.	1927-28.
					Rs.	Rs.	Rs.
Coir, unmanufactured	tons.	753	967	656	1,02,579	90,582	98,572
„ manufactured	„	183	92	80	50,224	23,392	19,654
Corals	lbs.	24,890	22,990	17,786	32,132	15,266	45,454
Cordage and Rope of Vegetable Fibre	cwts	13,372	19,139	16,112	8,88,771	12,79,658	9,54,007
Cork manufactures	„	3,823	4,441	4,579	3,43,606	3,52,696	3,32,962
Cutlery	value..	.....	.....	.....	33,08,413	41,37,541	38,49,627
Drugs and Medicines—							
Aloes	cwts.	547	2,375	1,004	12,394	67,792	25,543
Assafœtida	„	2,719	3,947	3,236	1,86,642	1,57,412	1,14,532
Camphor	lbs.	993,007	1,401,695	1,373,701	21,47,341	27,96,858	25,93,177
Cocaine	ozs.	1,334	551	1,157	20,737	11,636	17,622
Cod Liver Oil	lbs.	84,827	66,857	75,638	1,50,097	1,22,783	99,435
Morphia and preparation of Morphia and opium	value.	.....	.....	.....	64,312	1,05,262	1,34,919
Proprietary and Patent Medicines	„	.....	.....	.....	24,15,232	27,29,228	29,26,782
Quinine Salts—							
Quinine Sulphate or Bisulphate	lbs.	93,713	88,151	83,636	22,38,890	19,17,930	16,02,260
Quinine Hydrochloride or dihydrochloride	„	16,003	12,889	12,213	5,30,820	4,02,830	3,80,159
Other sorts	„	20,743	18,527	17,788	3,26,450	3,04,479	3,59,767
Saccharin	„	148	6,431	17,951	10,473	29,083	68,037

Sarsaparilla & preparations thereof	value	.....	.....	.....	43,185	24,321	37,307
Storax	lbs.	130,753	94,455	110,899	34,297	28,974	29,775
Other sorts	value.	.....	.....	.....	91,30,150	1,03,03,590	1,14,38,753
Dyeing and Tanning Materials :—							
Barks for tanning	cwts.	97,288	119,506	178,011	7,29,105	8,50 452	17.48 242
Cochineal	,,	2,477	2,551	2,527	3,75,642	3,34,056	5,28,343
Cutch and Gambier	,,	39,419	36,334	35,431	11,10,389	11,14,968	8,88,066
Dyes obtained from Coal Tar :—							
Alizarine	lbs.	1,854,498	5,044,663	5,172,731	13,76,391	32,21,031	32,91,329
Aniline	,,	8,455,181	9,956,818	13,156,123	1,29,39,347	1,38,02,643	1,79,04,324
Other sorts	,,	2,935	5,707	135,954	7,437	6,448	4,32,907
Indigo, synthetic	cwts.	33	56	118	4,688	9,784	19,774
Myrabolam Extracts	,,	463	267	572	10,878	3,653	11,401
Saffron	lbs.	28,420	52,816	57,038	13,55,788	14,02,423	12,90,320
Other sorts including lac dye	cwts	25,230	8,562	6,505	3,07,332	5,77,314	3,40,441
Earthernware & Porcelain—							
Earthenware :—							
Pipes of Earthenware	,,	45,860	15,229	6,896	2,93,411	1,03,358	50,596
Sanitaryware	value.	.....	.....	.....	4,83,718	7,06,378	6,38,124
Other kinds	,,	.....	.....	.....	42,01,643	45,84,510	37,29,438
Porcelain:—							
Electrical	,,	.....	.....	.....	2,65,666	1,22,438	1,65,791
Other kinds	,,	.....	.....	.....	24,00,237	27,65,427	34,86,921
Electroplatedware	,,	.....	.....	.....	5,34,982	6,65,327	7,14,034
Fireworks	lbs.	3,488,177	4,826,138	3,926,214	14,59,245	20,81,755	14,43,861
Fish (excluding Canned Fish)—							
Fish dry unsalted	cwts.	6,783	8,826	5,692	2,36,003	2,75,267	2,13,840
,, ,, salted	,,	103,389	105,519	105,526	29,79,456	30,66,709	29,07,626
Fishmaws and Sharkfins	,,	5,589	3,578	4,444	59,520	42,858	40,985
Fish wet salted	,,	34,226	30,977	36,562	4,44,314	4,00,795	4,65,987
Other sorts	,,	815	1,194	1,089	52,880	80,562	69,441
Fodder, Bran and Pollards	,,	36,904	39,072	29,854	1,25,199	1,56,408	1,24,741
Fruits and Vegetables—							
Fresh Fruits, Cocoanuts	No.	11,858,244	9,868,994	13,287,344	9,82,955	8,18,852	10,58,763
,, ,, other sorts	value.	.....	.....	.....	3,91,037	4,29,816	4,60,567
,, Vegetable all kinds	,,	.....	.....	.....	3,70,057	16,73,984	9,87,595

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1925-26.	1926-27.	1927-28.	1925-26.	1926-27.	1927-28.
				Rs.	Rs.	Rs.
Dry Fruits and Vegetables:—						
Almonds ... ... tons.	3,335	5,186	5,591	29,24,203	42,59,317	49,14,748
Currants and Raisins ... ... „	732	1,174	750	2,74,639	4,48,452	2,43,300
Dates ... ... „	57,778	38,946	64,531	97,00,154	73,12,213	1,08,71,860
Other sorts ... ... „	3,184	4,557	7,306	10,57,465	12,33,862	16,56,878
Furniture and Cabinetware:—						
Bedsteads ... ... value.	.....	.....	.....	4,19,618	5,25,369	5,86,874
Furniture of wood (other than bedsteads) ... ... „	.....	.....	.....	4,96,827	6,69,760	8,31,609
Furniture of other materials (other than bedsteads) ... ... „	.....	.....	.....	7,19,801	9,90,496	9,70,519
Mouldings ... ... „	.....	.....	.....	6,54,151	7,82,650	6,72,858
Gelatine ... ... cwts.	633	748	1,293	67,162	79,150	1,16,395
Glue ... ... „	15,202	12,121	13,902	4,06,574	4,01,353	4,44,867
Glass and Glassware:—						
Bangles ... ... value.	.....	.....	.....	1,01,04,026	84,85,810	89,51,885
Beads and false Pearls ... ... cwts.	35,049	34,520	30,774	36,48,992	30,94,972	26,62,250
Bottles and Phials ... ... gross	537,167	579,212	516,192	37,69,132	39,04,139	33,01,168
Funnels, Globes and Glass parts of lamps ... ... value	.....	.....	.....	15,35,198	19,37,139	22,19,977
Scientific Glassware ... ... „	.....	.....	.....	2,68,917	2,32,147	1,72,575
Sheets and Plate ... ... sq. ft.	22,292,886	25,301,485	23,425,399	28,17,623	31,65,539	29,86,137
Tableware including decanters, tumblers, etc. ... ... value.	.....	.....	.....	9,58,458	9,14,744	9,40,457
Other sorts ... ... „	.....	.....	.....	28,43,298	35,53,749	36,06,401

Grain, Pulse and Flour :—						
Beans, dry ... ... tons.	455	366	1,075	1,14,834	76,889	1,96,786
Joowar and Bajree... ... ... ,,	17	639	347	1,903	1,05,361	48,455
Pulse ... ... ,,	362	7,041	3,882	81,933	15,21,990	7,98,075
Rice not in the husk ... ... ,,	649	289	68,954	1,27,841	66,313	92,14,804
Wheat ... ... ,,	35,420	40,476	69,208	61,29,726	66,90,647	1,09,18,103
Wheat Flour ... ... ,,	147	52	144	40,688	13,690	34,139
Other sorts ... ... ,,	636	5,090	17,287	80,545	6,93,978	18,59,735
Graphite crucibles... ... ... cwts.	5,133	3,538	3,814	2,42,483	1,79,788	1,82,500
Gums and Resins :—						
Arabic ... ... ,,	2,912	6,090	5,810	84,274	1,47,432	1,36,767
Benjamin ... ... ,,	17,683	18,374	20,544	6,85,143	7,77,177	9,59,426
Dammer (resins) ... ... ,,	57,350	54,320	65,493	4,28,459	4,26,558	5,01,827
Olibanum ... ... ,,	31,889	24,347	20,492	4,18,487	2,91,015	2,74,656
Rosin ... ... ,,	18,905	25,179	27,890	2,28,189	3,54,211	3,61,225
Other sorts ... ... ,,	34,191	39,188	48,899	7,14,409	10,56,433	16,98,719
Hair and Manufactures of hair :—						
Hair of all kinds ... ... ,,	1,202	1,410	1,601	44,682	50,786	50,356
Manufactures of hair other than toilet requisites ... ... value	.....	.....	.....	19,794	12,023	17,368
Hardware exclg. cutlery, electroplated-ware :—						
Agricultural Implements ... ... ,,	.....	.....	.....	15,82,119	16,79,616	18,59,189
Buckets, tinned or galvd. iron ... ... ,,	.....	.....	.....	1,74,614	1,47,618	2,00,895
Builders' Hardware... ... ... ,,	.....	.....	.....	31,07,224	33,93,865	34,16,619
Domestic Hardware ... ... ,,	.....	.....	.....	10,38,693	10,38,810	12,19,895
Enamelled Ironware... ... ... ,,	.....	.....	.....	41,19,933	39,69,367	36,79,408
Gas Mantles ... ... ,,	.....	.....	.....	7,09,134	5,56,047	7,55,835
Implements and Tools other than agricultural implements and machine tools ... ... ,,	.....	.....	.....	70,69,388	78,73,399	76,70,142
Lamps, Metal ... ... No.	6,634,493	6,345,992	6,268,140	90,63,242	84,06,126	81,04,449
,, Glass ... ... ,,	56,419	45,997	56,659	61,559	79,320	58,876
,, Parts of, other than glass ... value.	.....	.....	.....	6,50,481	7,24,688	9,89,310
Safes and strong boxes of metal ... No.	3,238	4,006	5,272	3,50,193	3,21,664	3,28,876

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1925-26.	1926-27.	1927-28.	1925-26.	1926-27.	1927-28.
				Rs.	Rs.	Rs.
Hardware—*contd.*						
Stoves ... ... No.	251,686	202,139	264,345	10,71,215	9,16,510	10,03,561
Other sorts ... ... value.	.....	....	.....	2,29,64,111	2,15,55,355	2,31,55,138
Hides and Skins :—						
Hides Raw ... ... tons.	253	373	689	2,11,605	3,28,787	9,58,664
Skins do. ... ... „	1,078	1,381	1,374	15,21,614	18,67,577	17,94,144
Hides, Tanned or Dressed ... ... „	107	93	98	2,53,053	2,73,362	3,53,413
Skins do. do. ... ... „	64	33	28	5,14,078	3,38,179	3,73,995
Hops ... ... cwts.	1,577	1,778	1,076	1,95,005	2,30,583	1,52,553
Horns, Tips and Hornmeal ... ... „	145	220	165	27,104	3,075	2,894
Instruments, Apparatus and Appliances and parts thereof :—						
Electric Fans and parts ... ... value.	.....	.....	.....	28,25,480	31,86,818	33,90,435
Electric Wire and Cables :—						
Rubber insulated ... ... „	.....	.....	.....	37,14,825	30,35,069	33,26,400
Insulations other than Rubber... „	.....	.....	.....	22,85,615	29,26,307	35,46,296
Telegraph and Telephone Wires and Cables ... ... „	.....	.....	.....	1,62,726	96,633	72,185
Bare Copper Wire other than telegraph and telephone wire. „	.....	.....	.....	15,38,009	20,87,340	20,99,141
Telegraph and Telephone Instruments and Apparatus ... „	.....	.....	.....	7,69,603	4,76,832	5,87,500
Electric Lamps and parts thereof :—						
Electric Glow Lamps ... ... No.	3,956,580	3,463,289	4,942,525	20,00,852	20,64,581	25,93,801
Lamps, other sorts... „	681,196	446,458	707,802	4,73,545	10,99,197	9,42,478

Parts of and accessories of electric lamps	value.	.....	.....	.....	3,09,179	7,36,886	4,14,043
Batteries	,,	.....	.....	.....	8,89,412	10,17,207	11,00,281
Carbons, electric	,,	.....	.....	.....	62,556	63,758	1,22,396
Accumulators and parts	,,	.....	.....	.....	12,16,225	16,70,460	22,19,878
Condensors, electric	,,	.....	.....	.....	26,477	1,82,064	22,990
Electric Bell Apparatus, not telegraphic or telephonic	,,	.....	.....	.....	17,923	7,541	11,064
,, Lighting Accessories and Fittings including switches	,,	.....	.....	.....	16,13,253	15,66,407	15,54,597
,, Meters	,,	.....	.....	.....	6,30,304	5,50,856	6,68,867
,, Instruments, etc., other sorts of	,,	.....	.....	.....	4,02,846	2,79,627	3,19,790
Electro medical apparatus including X-Ray apparatus	,,	.....	.....	.....	2,84,350	1,76,172	1,86,098
Switch Boards other than telegraph and telephone	,,	.....	.....	.....	3,20,895	4,09,286	5,00,476
Other sorts	,,	.....	.....	.....	29,66,271	36,25,238	46,74,025
Musical	,,	.....	.....	.....	22,59,150	26,63,083	23,86,568
Optical	,,	.....	.....	.....	7,82,850	8,05,515	7,99,033
Photographic—							
Cinematograph Films	length in ft.	13,917,199	17,482,664	22,744,381	21,05,533	23,21,508	26,18,330
Photographic other than cinema Films	value.	.....	.....	.....	17,13,684	22,74,175	22,43,459
Scientific and Philosophical	,,	.....	.....	.....	23,43,906	22,19,490	21,99,766
Wireless Apparatus	,,	.....	.....	.....	6,10,309	4,98,819	15,66,413
Surgical	,,	.....	.....	.....	16,93,545	20,99,112	22,86,470
Other kinds	,,	.....	.....	.....	13,64,041	20,38,559	22,82,165
Ivory—							
Unmanufactured	lbs.	244,804	227,513	276,526	22,07,473	18,41,840	20,68,572
Manufactured	value.	.....	.....	.....	20,317	23,633	46,979
Jewellery	,,	.....	.....	.....	13,29,131	31,25,972	10,53,103
Plate of Gold and Silver	,,	.....	.....	.....	6,81,497	7,25,819	6,70,869
Lac—Stick and Seed	cwts.	1,234	11,445	23,334	99,763	8,14,527	21,04,604
Other sorts	,,	186	18	95	20,052	2,388	8,127

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—(*continued*)

ARTICLES.	Quantities.			Value.		
	1925-26.	1926-27.	1927-28.	1925-26.	1926-27.	1927-28.
				Rs.	Rs.	Rs.
Leather—						
Unwrought ... ... cwt	5,142	6,114	6,719	6,39,668	9,78,710	11,89,642
Leather Cloth (including artificial leather) „	238,598	246,609	2,88,529	3,55,601	4,19,050	4,14,087
Manufactures—						
Bags and Trunks ... ... „	388	516	467	1,10,208	1,29,093	1,58,340
Pickers ... ... „	4,918	3,483	4,750	8,55,951	8,95,040	9,27,801
Picking Bands and Straps ... „	2,904	3,332	3,470	6,83,013	8,90,230	8,37,194
Roller Skins ... ... „	732	790	762	9,12,039	8,21,373	8,57,925
Saddlery and Harness ... ... „	597	635	671	1,60,928	1,53,157	1,97,316
Other sorts ... ... „	5,544	10,157	13,421	8,84,555	10,74,635	11,18,855
Liquors—						
Ale and Beer ... ... gallons.	3,319,943	3,617,636	4,267,023	77,58,286	83,93,989	95,35,164
Stout and Porter ... ... „	178,402	202,412	220,155	7,31,682	8,15,425	9,01,767
Cider & other fermented Liquors „	12,424	9,982	12,636	72,700	58,337	75,062
Spirits—						
Brandy ... ... „	418,572	469,224	425,693	44,79,205	51,09,181	46,40,547
Gin ... ... „	94,860	108,103	114,108	8,73,008	9,91,098	10,67,425
Rum ... ... „	111,263	115,444	90,659	2,29,173	2,40,773	1,92,962
Whisky ... ... „	567,826	542,826	547,359	95,79,785	90,21,257	92,38,449
Spirit present in drugs, etc. „	125,994	131,784	141,291	33,36,896	36,71,272	39,38,959
„ Perfumed ... ... „	19,882	17,348	15,079	13,62,100	13,47,591	12,65,637
„ Denatured ... ... „	482,901	661,737	911,135	7,06,516	9,67,165	12,83,268
Other sorts ... ... „	70,921	70,501	52,796	10,41,988	12,62 274	10,70,190
Liqueurs ... ... „	17,683	18,524	16,393	3,20,555	3,16,979	3,18,679
Wines ... ... „	274,455	295,720	304,141	28,83,476	30,90,497	31,71,202
Matches ... ... gross of boxes.	7,937,522	6,101,965	3,520 317	93,45,036	65,59,805	39,37 215

Match Making Materials:—							
Undipped Splints	lbs.	25,521	.....	236,452	4,809	.. ...	26,550
Veneers for match boxes and empty boxes	,,	1,128,751	158,389	389,895	3,86,910	73,651	32,842
Mats and Matting except coir and rubber	sq. yds.	851,347	1,102,222	990,323	3,92,630	4,97,579	3,97,938
Machinery and Mill Work:—							
Prime movers other than Electrical:—							
Locomotives—							
Oil Engines	No.	109	67	117	3,42,591	1,96,122	3,22,741
,, ,, parts of ...	value.	.....	.....	.. ...	39,260	54,523	85,439
Steam Engines	No.	219	297	218	22,87,161	27,87,974	16,17,940
,, ,, parts of	value.	.....	.....	.....	6,47,095	7,23,278	8,01,362
Others	,,	.....	.....	.....	4,48,773	1,27,273	91,243
Other than Locomotives—							
Gas Engines	No.	192	89	94	5,26,972	2,09,550	3,27,012
,, ,, parts of... ...	value.	.....	.....	.....	98,961	1,01,309	76,789
Oil Engines	No.	4,144	4,068	4,274	95,63,809	96,29,418	94,61,416
,, ,, parts of ...	value.	.....	.. ...	.....	15,07,941	15,78,801	18,95,014
Steam Engines	No.	550	360	376	41,42,368	27,51,017	33,18,949
,, ,, parts of ...	value.	.....	.....	.....	13,35,522	15,60,929	28,13,599
Others	,,	.....	.. ...	.....	2,91,491	1,04,822	91,998
Electrical Machinery—							
Control and Switchgear	,,	.....	.....	... ..	36,39,650	32,38,445	36,53,016
Generators, Alternators and Dynamos	,,	.....	.....	.....	41,93,151	49,41,570	38,06,819
Motors	,,	.....	.....	.....	34,59,196	29,34,835	35,36,026
Transformers	,,	.....	.....	.....	18,48,997	23,03,901	11,61,821
Turbo Generating sets	,,	.....	.....	.....	27,59,716	7,70,704	7,78,987
Other sorts	,,	.....	.....	.....	63,33,066	87,44,360	76,68,682
Aerated Water making machinery...	,,	.....	.....	.....	1,77,574	4,73,546	1,96,078
Agricultural Machinery—							
Agricultural tractors and parts ...	,,	.....	.....	.....	4,26,675	3,35,604	5,47,559
Ploughs and parts	,,	.....	.....	.....	1,72,045	3,00,297	1,78,924
Other sorts	,,	.....	.....	.....	5,92,527	4,88,599	4,68,739
Boilers	,,	.....	.....	.....	97,97,752	62,75,866	1,08,95,880

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—(*continued*).

ARTICLES.		Quantities.			Value.		
		1925-26.	1926-27.	1927-28.	1925-26.	1926-27.	1927-28.
					Rs.	Rs.	Rs.
Machinery and Mill Work—*contd.*							
Boot and Shoe manufacturing machinery	value	.....	.....	...	73,217	43,429	27,452
Leather Tanning and Curing machinery	,,	.....	.....	.....	35,044	1,37,019	53,153
Metal Working machinery including machine tools	,,	.....	.....	.....	44,00,358	37,48,096	40,79,454
Mining machinery	,,	.....	.....	.....	1,24,77,222	97,97,055	1,50,66,730
Oil Crushing and Refining machinery	,,	.....	.....	.....	21,25,584	32,86,109	70,81,463
Paper Mill machinery	,,	.....	.....	.....	3,36,029	6,69,485	9,43,165
Refrigerating machinery	,,	.....	.....	.....	8,31,507	11,70,738	11,99,131
Rice and Flour Mill machinery ...	,,	.....	.....	.....	24,32,279	27,69,607	22,75,207
Saw Mill & Wood Working machinery	,,	.....	.....	...	8,24,894	8,56,290	8,31,091
Sewing and Knitting machines ...	No.	70,835	71,497	75,265	71,92,839	70,05,188	73,06,584
Sewing and Knitting machines parts of	value	.....	.....	.....	798,180	17,59,959	18,47,654
Sugar machinery	,,	.....	.....	.....	15,97,117	6,30,837	9,13,298
Tea machinery	,,	.....	.....	.....	38,58,503	26,28,099	36,06,477
Textile Machinery—							
Cotton—Spinning machinery ...	,,	.....	.....	.....	1,21,49,109	79,60,196	1,01,04,481
,, —Weaving machinery ...	,,	.....	.....	.....	63,70,614	60,06,386	71,98,266
,, —Bleaching and Dyeing machinery ...	,,	.....	.....	.....	3,50,579	3,44,522	4,96,975
,, —Printing machinery ...	,,	.....	.....	.....	9,033	40,945	15,714
,, —Other sorts of Cotton textile machinery ...	,,	.....	.....	.....	46,11,574	27,03,426	19,25,995

Jute machinery ... ...value	.....	.....	.....	81,57,761	64,67,892	94,11,126
Shuttles excluding those for Sewing machines... ... ... ,,	.....	.....	.....	7,65,923	7,90,611	10,01,985
Wool machinery ... ... ,,	.....	.....	.....	2,08,205	4,15,042	1,68,406
Other sorts of textile machinery ... ,,	.....	.....	.....	3,19,697	4,27,439	5,45,547
Typewriters ... ... No.	10,947	13,790	16,952	16,06,962	22,06,090	25,05,241
,, parts of and accessories ...value.	.....	.....	.....	1,52,721	1,92,260	2,04,210
Other sorts of machinery ... ... ,,	.....	.....	.....	2,25,40,399	2,36,35,366	2,74,70,613
Manures—						
Artificial and Mineral Manures—						
Muriate of Potash ... ... tons.	.....	(a)4,509	5,660	.....	(a)5,28,732	6,78,513
Nitrate of Soda ... ... ,,	3,963	6,070	7,458	7,13,645	10,11,030	11,43,615
Sulphate of Ammonia ... ... ,,	4,724	2,684	3,915	8,80,446	4,75,892	6,42,390
Others ... ... ,,	12,901	12,591	18,676	11,56,358	10,49,955	17,35,620
Fish Manures ... ... ,,	3,956	3,181	4,939	4,23,179	3,22,940	4,42,310
Hornmeal ... ... ,,	9	526	20	743	94,932	4,170
Other kinds excldg. Oil Cake ... ,,	806	291	729	78,246	56,389	56,726
Mica in blocks ... ... cwts.	4,424	938	1,304	5,33,570	1,63,081	1,27,997
,, Splittings ... ... ,,	143	201	71	25,239	36,597	7,904
Metals and Ores—						
Aluminium—Unwrought (Ingots, Blocks and Bars) ... ... ,,	3,238	5,470	3,786	2,41,661	3,66,594	2,64,095
,, Wrought—Circles ... ... ,,	72,101	79,869	117,168	73,58,043	76,02,395	1,01,45,833
,, ,, Sheets ... ... ,,	3,901	4,634	5,965	3,98,501	4,31,002	4,86,717
,, ,, Other sorts ... ,,	7,836	7,249	7,951	12,83,221	11,09,326	9,53,883
Antifriction Metal ... ... ,,	3,523	3,545	4,852	2,75,183	3,74,446	3,68,834
Brass, Bronze and similar alloys—						
Unwrought ... ... ,,	26,216	18,483	14,268	8,88,089	6,20,135	4,47,404
Wrought—Mixed or Yellow Metal Sheathings ... ... ,,	3,44,996	4,26,856	427,764	1,76,06,988	2,04,84,922	1,94,51,592
Rods ... ... ,,	6,263	8,035	11,954	3,06,585	3,69,237	5,07,495
Sheets ... ... ,,	12,129	8,812	6,293	6,36,381	4,61,957	2,97,823
Tubes ... ... ,,	1,702	1,576	1,546	1,35,523	1,20,129	1,03,792
Wires ... ... ,,	8,861	7,367	8,398	5,72,403	4,24,977	4,44,131
Other sorts ... ... ,,	1,23,624	58,259	27,922	61,48,613	31,64,970	21,22,688
Copper Ore ... ... tons.	996	4,056	.....	61,181	2,15,341	.....
,, Old for re-manufacture ... cwts.	2,164	3,362	6,229	77,480	1,20,657	2,34,717
,, Unwrought—Tin, Ingots Cakes, Bricks and Slabs... ,,	67,221	55,433	37,905	32,26,231	24,34,074	16,80,897
,, Unwrought—Other sorts ... ,,	281	442	.....	77,995	36,649	.....

(a) Separately recorded from 1st April 1926.

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1925-26.	1926-27.	1927-28.	1925-26.	1926-27.	1927-28.
				Rs.	Rs.	Rs.
Metals and Ores—*contd.*						
Copper Wrought,—						
Braziers ... ...cwts.	127	.....	1,789	8,112	...	86,746
Sheets ... ... ,,	227,307	230,685	188,553	1,25,54,642	1,08,86,498	91,80,188
Rods ... ... ,,	13,334	7,330	11,032	6,89,136	4,10,973	5,87,455
Tubes ... ... ,,	4,211	5,844	4,576	3,10,697	4,05,100	3,04,463
Wire excldg. wire of telegraph and telephone ... ,,	6,118	7,121	4,050	3,79,986	4,24,029	2,58,241
Other Manufactures ... ... ,,	13,755	6,746	6,892	10,46,058	5,84,753	5,90,799
German silver including nickel silver ,,	21,331	15,312	17,213	21,71,744	14,35,895	15,09,025
Iron—Ore ... ... tons.	3	.....	... ..	532	32	... ..
,, Pig ... ... ,,	2,895	1,627	5,104	3,24,147	2,60,265	5,99,194
Iron Manufactures—						
Angle, Tee, Bolt and Rod ... ... ,,	229	306	597	87,748	96,008	65,318
Bars and Channels ... ... ,,	7,680	10,457	4,949	14,78,552	14,05,363	9,76,519
Rice Bowls ... ... ,,	709	750	431	2,83,614	2,83,649	1,83,961
Iron or Steel—						
Anchors and Cables ... ... ,,	944	1,381	1,847	5,19,519	8,99,863	9,22,674
Beams, Channels, Pillars, Girders and Bridge work... ... ... ,,	98,080	71,652	144,368	1,22,20,998	89,39,975	1,84,29,101
Bolts and Nuts... ... ... ,,	8,604	11,330	10,265	27,68,530	32,40,214	30,86,603
Fencing Wire and materials ... ,,	8,223	7,051	9,378	24,55,294	19,61,036	24,35,468
Hoops and Strips ... ... ,,	38,887	35,351	33,011	67,15,967	53,39,377	47,70,943

Nails, Rivets and Washers ... ... tons	14,957	17,322	18,562	46,13,570	51,95,685	51,90,677
Old for re-manufacture ... ... ,,	2,038	5,954	2,172	91,578	2,51,351	89,737
Pipes and fittings, Cast ... ... ,,	11,708	9,080	15,672	27,29,768	22,78,725	32,95,827
Rails, Chairs and Fish Plates exclding. those for railways ... ... ,,	34,063	22,637	113,190	40,63,970	25,52,584	1,35,17,382
Screws—						
Wood Screws ... ... ,,	2,007	2,129	1,730	14,01,830	15,75,184	16,25,558
Metal thread screws ... ... ,,			988			5,84,194
Sheets and plates—						
Galvanized—						
Corrugated ... ... ,,	263,231	254,185	301,521	6,99,42,941	6,61,67,803	7,32,44,641
Plain ... ... ,,	19,825	20,634	29,983	53,67,882	55,33,639	73,49,472
Tinned—						
Tin Plates ... ... ,,	29,576	22,188	23,857	1,04,31,680	76,44,031	77,85,710
Other Sorts ... ... ,,	182	56	1,092	59,565	27,769	3,95,802
Not galvanized or tinned—						
Sheets up to $\frac{1}{8}$" thick ... ... ,,	46,158	28,402	33,605	71,79,240	43,83,142	50,80,995
Plates over $\frac{1}{8}$" thick ... ... ,,	40,275	31,208	44,206	55,33,090	37,23,826	54,52,531
Other Sorts ... ... ,,	5,234	2,357	1,927	8,10,478	3,44,460	2,99,339
Tubes, Pipes and fittings wrought ... ,,	25,270	29,942	46,980	84,05,079	91,06,472	1,30,84,566
Wire Nails ... ... ,,	7,706	14,498	13,483	13,35,004	25,23,132	24,22,947
Wire Rope—						
Galvanized ... ... ,,	1,737	1,424	2,085	12,74,746	9,07,071	12,58,989
Black ... ... ,,	910	1,603	2,155	7,34,943	10,45,288	13,08,698
Wire other than fencing wire ... ,,	6,605	5,713	8,003	13,43,734	11,39,853	16,28,014
Other Manufactures of iron or steel ... ,,	29,308	29,859	46,995	83,27,740	88,50,633	1,11,86,876
Steel :—						
Angle and Tee... ... ... ,,	42,402	46,637	65,892	45,52,849	46,76,993	67,05,682
Spring ... ... ,,	5,241	5,672	2,200	9,13,998	8,67,260	3,65,520
Bars other than cast steel ... ... ,,	125,764	151,096	181,075	1,33,78,213	1,48,53,644	1,83,08,495
Cast tool steel ... ... ,,	557	586	299	4,92,105	6,62,150	4,30,788
Carbon steel ... ... ,,	1,223	1,449	418	5,09,103	6,18,296	1,65,750
Cast Steel Bars ... ... ,,	857	329	355	2,08,239	83,130	2,86,548
Other Cast Steel ... ... ,,	256	171	547	66,874	50,419	2,98,208
Ingots, Blooms, Billets and Slabs ... ,,	481	410	28,369	71,380	52,075	21,49,435

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1925-26.	1926-27.	1927-28.	1925-26.	1926-27.	1927-28.
Metals and Ores—*contd.*						
Lead :—				Rs.	Rs.	Rs.
Unwrought Ore ... ... tons.	240	247	308	1,45,563	1,34,635	1,70,732
„ Pig ... ... cwts	3,300	3,180	3,339	76,647	68,914	64,737
„ Other Sorts ... ... „	766	1,900	1,872	12,979	30,737	46,611
Wrought—Sheets ... ... „	11,869	12,595	16,153	3,26,788	3,31,642	3,61,587
„ Pipes and Tubes... ... „	7,004	6,892	8,982	2,08,993	1,94,738	2,16,639
„ Sheets for Tea-chests ... „	21,616	14,742	10,589	7,47,256	4,94,993	3,00,376
„ Other sorts ... ... „	6,118	7,567	7,666	1,89,148	2,58,552	2,15,251
Quicksilver ... ... lbs.	249,809	224,565	168,406	5,79,301	6,19,888	6,08,066
Solder ... ... cwts.	630	2,791	6,474	60,062	3,18,023	6,89,205
Tin—Unwrought (Blocks, Ingots, Bars and Channels) ... „	54,618	51,431	65,353	95,16,236	97,07,569	1,21,00,898
„ Wrought ... ... „	1,406	315	183	2,65,887	72,023	40,269
Zinc or Spelter—Unwrought ... „	32,813	36 934	105,422	8,03,762	8,52,178	20,10,296
„ „ „ Wrought or Manufactured „	104,439	139,342	62,607	28,77,284	37,20,025	16,12,293
Zinc or Spelter—Other Sorts ... cwts	1,131	1,203	146	22,295	53,581	2,672
Other sorts of Metals ... ... „	14,422	30,935	25,409	8,18,823	16,43,123	12,22,528
„ „ „ Ores ... ... tons.	2	19	18	1,968	1,860	5,926
Oils :—						
Animal—						
Fish oil ... ... gallons.	9,513	91,806	346,857	23,359	1,57,743	5,28,690
Other sorts... ... ... „	15,923	10,438	10,046	53,548	25,678	20,458
Essential ... ... „	48,694	39,407	40,647	10,55,348	11,75,409	10,38,605
Mineral—						
Kerosene ... ... „	79,221,643	64,049,892	94,405,595	5,16,77,156	4,29,69,063	5,39,31,798
Fuel Oil ... ... „	93,604,900	90,582,394	106,727,893	2,11,50,919	1,95,96,171	2,32,85,579
Lubricating Oils—						
Batching Oil ... ... „	10,166,091	14,132,866	15,291,120	52,38,864	71,76,263	76,60,729
Other sorts ... ... „	11,197,307	10,588,565	11,002,127	1,55,74,787	1,47,21,978	1,41,32,494

Petroleum dangerous, petrol, Benzine and Benzol ... ... gallons.	5,641	3,844	137,899	7,042	13,951	1,96,976
Paint Solutions and Compositions (dangerous) ... ... ,,	24,553	937	4,259	42,007	5,824	17,851
Other kinds ... ... ,,	6,189,391	4,208,458	4,868,931	68,20,054	44,36,302	51,85,206
Vegetable—Non-essential—						
Cocoanut ... ... ,,	1,151,269	69,346	1,449,724	29,45,225	1,61,310	35,73,512
Linseed ... ... ,,	241,675	231,814	254,109	9,92,475	10,11,703	9,11,349
Other sorts ... ... ,,	131,474	138,838	134,218	4,35,596	4,27,091	3,84,919
Oil Cakes ... ... tons.	67	129	127	7,033	7,151	13,058
Oil Cloth and Floor Cloth ... ... sq. yds.	818,265	852,591	1,039,679	9,24,296	9,07,431	9,24,549
Opium ... ... lbs.	5	8	30	907	1,303	2,666
Packing—Engine and Boiler of all kinds. value.	.....	.....	.....	6,26,170	4,01,848	4,64,459
Paints and Colours—						
Barytes ... ... cwts.	21,828	32,328	33,862	91,255	1,17,807	1,36,988
Blue Paint or Paris Blue ... ... ,,	1,708	2,021	2,534	1,27,772	1,41,426	1,72,064
Enamels, Prepared ... ... ,,	8,806	11,353	12,960	6,72,846	7,80,647	9,20,064
Graphite ... ... ,,	3,587	3,879	5,692	1,01,602	1,23,367	1,29,819
Red Lead ... ... ,,	24,361	36,702	40,829	7,95,424	11,18,990	11,31,584
White Lead ... ... ,,	20,544	27,207	37,675	6,60,614	8,56,129	10,25,056
Zinc White ... ... ,,	49,118	53,590	58,287	17,02,739	18,63,557	19,00,007
Other sorts ... ... ,,	228,724	221,676	246,333	60,12,477	61,38,226	65,67,887
Painters' Materials—						
Turpentine—						
Genuine ... ... ,,	2,936	7,087	5,869	1,79,493	3,88,168	2,68,714
Substitute ... ... ,,	4,241	4,182	4,665	99,873	88,615	88,568
Varnish ... ... ,,	29,755	32,911	40,893	20,03,124	21,39,971	23,10,229
Other sorts ... ...value.	.....	.....	.....	5,29,978	6,65,999	8,27,893
Paper—						
Packing Paper ... ... cwts.	176,106	207,525	246,239	35,34,131	40,03,913	49,18,006
Printing Paper ... ... ,,	500,366	605,908	538,620	90,50,344	1,00,01,678	84,01,560
Writing Paper and Envelopes ... ,,	155,643	191,045	218,887	51,80,016	58,59,144	63,19,169
Old Newspapers in Bales and Bags ... ,,	565,358	657,440	702,406	34,83,701	38,28,743	38,05,520
Other kinds of Paper... ... ... ,,	47,617	49,055	47,061	21,87,345	24,40,868	22,89,788
Paper Manufactures ... ... ,,	28,843	25,159	18,176	17,51,794	16,19,239	12,18,127

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1925-26.	1926-27.	1927-28.	1925-26.	1926-27.	1927-28.
				Rs.	Rs.	Rs.
Pasteboard, Mill-board and Cardboard of all kinds—						
Straw Boards ... ... cwts.	218,669	187,834	237,389	15,27,835	12,62,811	14,84,831
Other kinds ... ... „	45,155	72,372	69,424	8,80,045	12,89,877	12,38,427
Manufactures of Pasteboard, Mill-board and Cardboard of all kinds. „	10,563	12,606	10,810	5,10,050	5,18,910	3,87,020
Paper Making Materials—						
Pulp of wood ... ... „	235,763	307,172	399,221	25,77,635	34,39,534	40,23,488
Rags and other Materials ... ... „	178	433	129	7,425	9,917	4,461
Paraffin Wax ... ... tons.	631	963	540	2,76,026	2,88,230	1,58,837
Perfumery ... ...value.	.....	.....	.....	3,23,328	4,88,461	6,40,145
Pitch and Tar :—						
Coal Tar and Pitch ... ... cwts.	93,674	41,749	85,203	5,00,730	2,29,784	5,43,903
Stockholm Tar and Pitch ... ... „	7,606	5,575	5,386	81,740	77,257	64,322
Plants, living ... ... value.	.....	.....	.....	1,67,656	1,62,528	1,75,587
Polishes and compositions for application to :—						
Leather ... ... „	.....	.....	.....	14,97,620	13,50,264	14,78,693
Metal ... ... „	.....	.....	.....	5,71,286	4,58,595	5,26,517
Wood ... ... „	.....	.....	.....	1,01,979	99,583	85,062
Other Sorts ... ... „	.....	.....	.....		1,70,013	2,35,124
Precious Stones and Pearls, unset—						
Diamonds ... ... „	.....	.....	.....	74,05,023	58,10,018	70,67,475
Other precious stones ... ... „	.....	.....	.....	6,42,447	14,08,972	22,86,717
Pearls ... ... „	.....	.....	.....	43,55,988	34,79,627	40,91,731
Printing and Lithographing Machinery and Materials :—						
Printing and Lithographing Presses „	.....	.....	.....	15,92,414	15,14,856	18,43,838

Printing Type .. .. — ...	cwts.	2,044	1,907	1,399	3,10,687	3,10,292	2,34,057
Printers' and Lithographers' Ink .	value.	.....	.....	.....	7,00,454	7,51,281	9,26,530
Other Materials	„	.....	.....	.....	4,08,149	4,11,288	8,74,490
Prints, Engravings and Pictures ...	„	.....	.....	.....	2,81,968	3,69,314	3,81,128
Provisions and Oilmanstores—							
Bacon and Hams	cwts.	15,207	15,195	15,169	18,96,156	19,16,676	17,48,390
Biscuits and Cakes	„	40,107	51,341	60,328	41,99,490	49,15,618	56,64,078
Butter	„	994	1,091	1,490	1,74,748	2,25,247	2,78,253
Canned and Bottled Provisions:—							
Canned or Bottled Fruits ...	„	21,553	20,443	25,383	10,26,905	9,65,211	12,50,624
Do. or Tinned Fish ...	„	65,033	89,273	93,264	27,76,216	35,58,621	34,04,242
Vegetable Products	„	.....	.....	¶ 444,431	... ..	.....	¶ 1,92,12,503
Other Sorts	„	301,109	427,360	104,009	1,69,08,371	2,08,72,409	62,61,294
Cheese	„	10,013	11,258	11,507	11,69,087	11,81,041	11,56,519
Cocoa and Chocolate	„	4,234	4,936	4,038	4,53,017	5,04,293	4,01,467
Confectionery	„	26,000	30,380	29,034	24,84,719	27,15,090	27,56,861
Farinaceous and Patent Food—							
Farinaceous Foods in bulk	„	308,350	379,251	352,000	49,08,164	50,88,796	49,23,834
Milk Foods for infants and Invalids	„	10,093	13,693	15,456	22,52,757	28,80,937	30,37,135
Other Sorts	„	33,254	57,901	50,417	16,85,036	21,65,871	23,34,156
Ghi	„	2,353	3,874	4,337	1,51,616	2,86,015	2,92,838
Isinglass	„	628	759	1,083	1,60,689	1,60,840	2,33,414
Jams and Jellies	„	14,875	14,756	15,525	7,88,996	7,74,667	7,97,369
Lard	„	1,675	1,716	2,451	87,869	86,734	1,15,336
Milk Condensed & Preserved including milk cream	„	135,888	182,845	224,036	62,03,787	75,75,185	83,00,300
Pickles, Chutnees, Sauces and Condiments	„	7,397	6,130	5,935	5,58554	4,78,391	4,99,755
Vinegar	gals.	27,541	21,214	17,058	41,102	34,081	26,916
Other Sorts	cwts.	27,936	39,982	38,641	10,31,932	13,77,978	13,64,857

¶ Separately recorded from 1st April 1927.

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—(*continued*).

ARTICLES.		Quantities.			Value.		
		1925-26.	1926-27.	1927-28.	1925-26.	1926-27.	1927-28.
					Rs.	Rs.	Rs.
Railway Plant and Rolling Stock—							
Carriages, and parts thereof	value.	.....	.....	.....	87,96,008	80,98,080	1,74,52,642
Wagons and parts thereof	,,	.....	.....	.....	1,93,59,091	70,25,993	65,85,743
Loco Engines and Tenders and parts thereof	,,	.....	.....	.....	1,11,42,919	63,31,590	98,71,580
Materials for Construction :—							
Bridge Work	tons.	1,254	437	..... ¶	3,02,840	1,05,358	..... ¶
Sleepers and keys of Steel and Iron.	,,	34,468	38,880	68,449	55,69,375	44,70,647	91,63,282
Sleepers of Wood	,,	12,855	31,046	10,572	13,35,101	36,25,580	12,81,229
Other kinds	,,	14,128	7,936	7,221	34,48,849	24,69,246	33,32,234
Rubber—Raw	lbs.	81,783	31,660	70,395	1,22,417	41,730	86,305
,, Manufactures—							
Pneumatic Motor Covers	No.	261,082	310,551	418,808	1,23,02,242	1,18,07,400	1,69,27,990
,, ,, Tubes	,,	303,814	347,302	446,873	26,61,959	23,50,143	32,09,719
,, ,, Cycle Covers	,,	9,561	11,179	12,555	1,76,200	1,80,923	1,72,626
,, ,, Cycle Tubes	,,	11,177	14,924	26,989	55,391	57,154	93,063
,, Cycle Covers	,,	506,659	600,713	640,365	14,80,309	14,13,073	12,36,617
,, ,, Tubes	,,	577,581	751,919	836,379	8,26,585	9,41,024	9,71,409
Solid Rubber Tyres for Motor Vehicles	,,	13,865	9,520	11,786	13,47,309	11,75,641	14,70,300
Other Sorts	value	.....	.....	.....	27,99,616	31,28,436	29,98,572
Salt	tons.	560,141	541,770	596,259	1,04,19,672	1,26,19,874	1,74,84,284
Seeds :—							
Oil Seeds, Essential	,,	395	1,493	2,306	1,44,266	4,47,800	9,80,042

Oil Seeds, Non-Essential :—						
Copra or Cocoanut Kernel ... tons.	3,105	163	1,437	12,13,890	75,154	5,44,676
Sesamum ... ... „	66	528	55	15,787	1,50,521	14,851
Other sorts ... ... „	342	267	259	76,143	1,03,690	88,026
Other than Oil Seeds... ... ... „	329	202	242	2,17,812	1,75,146	2,35,434
Shells and Cowries ... ... cwts.	37,223	39,215	31,320	3,93,788	3,88,173	3,17,325
Smoker's Requisites (excluding Tobacco) ... ... value.	.....	.....	.....	6,46,924	7,49,644	8,98,702
Soap :—						
Household and Laundry ... ... cwts.	338,473	340,308	364,726	99,20,753	99,58,314	1,09,36,346
Toilet ... ... „	35,649	43,032	43,800	38,10,439	46,63,296	46,79,061
Other Sorts ... ... „	32,533	19,135	13,943	8,80,027	6,19,668	5,21,841
Specimens illustrative of Natural Science ... ... value	.....	.....	.....	24,841	35,267	27,724
Spices :—						
Betelnuts ... ... cwts.	1,271,671	1,184,917	964,876	2,53,03,605	2,50,13,457	1,92,54,625
Cassia ... ... „	50,721	79,301	49,920	10,45,263	16,87,169	9,72,297
Cloves ... ... „	105,700	71,548	82,841	60,08,228	34,27,267	36,99,763
Ginger ... ... „	6,544	1,922	1,441	2,76,546	74,555	54,679
Nutmegs ... ... „	17,627	8,867	8,474	5,51,480	6,83,098	6,61,328
Pepper ... ... „	5,056	39,517	6,016	2,37,380	15,73,703	5,05,792
Other sorts ... ... „	5,318	4,823	5,166	4,23,006	4,56,243	4,36,657
Starch and Farina ... ... „	228,395	170,163	328,490	28,22,339	19,16,271	35,09,784
Stationery exclds. Paper—						
Pencils Excluding Slate Pencils ... doz.	3,523,657	2,275,026	3,372,142	8,62,175	5,96,658	7,91,908
Other sorts ... ... value.	.....	.....	.....	80,28,515	75,99,623	83,74,597
Sticks and Whips ... ... „	.....	.....	.....	2,74,369	2,13,077	1,92,073
Stone and Marble ... ... tons.	7,135	8,443	6,421	9,92,156	8,85,122	7,58,525
Sugar :—						
Sugar, 16 Dutch Standard and above „	688,168	647,635	701,137	14,24,65,605	14,41,07,493	13,96,41,190
„ Beet ... ... „	43,422	175,827	18,026	93,96,423	3,87,01,789	37,15,071
„ 15 Dutch Standard and below „	982	3,418	6,628	1,78,250	8,39,845	16,63,579
Molasses ... ... „	70,786	95,982	97,111	38,10,434	52,57,230	40,35,314

¶ Included with Beams, channels, pillars, girders and bridgework under "Metals and Ores—Iron and Steel."

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1925-26.	1926-27.	1927-28.	1925-26.	1926-27.	1927-28.
				Rs.	Rs.	Rs.
Tallow and Stearine—Grease (excluding Mineral Grease) ... . cwts.	11,926	9,739	8,309	2,90,374	1,99,048	1,77,785
„ „ „ — Other Sorts ... „	73,485	133,203	85,205	26,49,596	29,65,259	24,47,617
Tea—Black ... ... lbs.	2,626,687	3,209,333	4,779,990	21,00,556	25,69,054	40,11,179
Green... ... ... „	5,206,736	4,424,518	3,213,943	39,29,222	41,02,662	28,89,085
Tea Chests, entire or in sections ... value.	.....	.....	.....	84,92,688	62,84,949	71,79,729
Telegraph materials for construction and accessories other than electrical „	.....	.....	.....	1,28,454	2,00,348	34,963
Telephone materials for construction and accessories other than electrical ... „	.....	.....	.....	2,47,379	2,18,539	2,15,970
Textiles—						
Cotton—Raw ... ... tons.	17,543	45,676	66,062	3,64,18,022	5,03,32,950	6,74,36,841
„ Waste ... ... „	280	345	355	5,427	5,754	11,578
„ Twist and yarn ... ... lbs.	51,688,086	49,424,558	52,344,534	7,76,66,639	6,62,43,576	6,78,99,051
Cotton Manufactures—						
Blankets ... ... lbs.	3,719,565	5,709 195	5,220,166	34,62,100	43,12,942	36,57,026
Canvas ... ... yards.	728,005	1,018,222	977,258	6,60,237	7,27,808	6,31,510
Handkerchiefs ... ... No.	5,740,770	7,383,559	8,066,369	15,42,330	11,86,692	11,53,690
Shawls ... ... „	459,715	448,696	304,078	7,01,262	7,14,740	5,30,837
Hosiery—						
Stockings and Socks ... ... pairs.	1,025,251	1,077,100	1,055,253	24,87,856	24,02,408	24,18,964
Underwear ... ...dozens	2,157,590	2,583,356	2,402,617	1,08,77,977	1,17,68,899	1,08,02,009
Other sorts ... ...value.	.....	.....	.....	6,79,761	5,40,626	5,42,596
Lace and Patent net ... ... yards	1,117,999	1,435,310	2,162,726	8,54,081	9,18,260	11,62,562
Piece-Goods—						
Grey (Unbleached) ... ... „	709,085,401	748,410,976	875,537,917	21,88,72,246	19,61,70,247	21,24,81,662

White (Bleached)	yards.	465,112,124	570,951,537	556,462,292	15,99,32,129	17,52,81,622	15,41,69,226
Coloured, printed or dyed... ...	,,	365,835,775	447,442,227	504,841,332	15,92,11,688	17,22,24,524	17,52,41,365
Tents of all descriptions		23,680,146	21,139,628	36,538,348	70,31,641	64,74,559	94,31,418
Thread	lbs.	2,154,627	2,057,371	2,366,699	83,82,191	73,86,376	77,48,188
Rope	,,	975,691	870,742	841,480	13,69,251	10,63,421	10,26,266
Other sorts	value.	.....	.....	.....	29,41,546	30,57,276	26,71,270
Flax—Raw	lbs.	270	645	448	1,343	2,868	495
Manufactures—							
Twist and yarn	,,	44,590	12,227	16,162	64,730	12,884	10,407
Canvas	yards.	1,251,605	1,451,833	1,695,524	16,57,082	17,56,265	21,51,791
Piece-Goods	,,	613,983	575,492	547,756	4,69,136	3,82,988	3,62,543
Thread Sewing	lbs.	118,522	84,876	100,630	2,55,316	1,79,838	2,21,401
Other sorts	,,	4,63,652	4,57,761	5,59,350	8,30,084	8,14,638	9,62,676
Haberdashery and Millinery—							
Lace and Embroidery	value.	.....	.....	.....	38,25,618	42,20,045	41,18,498
Towels not in the piece	No.	2,963,873	2,083,800	3,698,689	14,17,158	7,80,372	14,30,232
Other sorts	value.	.....	.....	.....	57,56,692	63,49,939	71,06,677
Hemp—Raw	cwts.	31,583	30,170	35,651	10,19,762	9,44,600	9,74,975
,, Manufactures	value.	.....	.....	.....	2,36,316	3,81,432	2,58,323
Jute—Raw	tons.	270	12	27	95,800	5,534	3,352
,, Manufactures including twist and yarn	value.	.....	.....	.....	50,08,311	40,31,388	24,08,076
Silk—Raw	lbs.	1,325,364	1,783,260	2,356,225	94,33,827	1,13,70,935	1,45,32,411
,, Waste	,,	2,666	59,718	6,725	6,213	90,290	8,076
Silk Yarn, Noils and Warps	,,	590,797	1,216,899	1,358,170	35,30,777	63,13,976	59,45,250
Silk Manufactures—							
Goods of, and silk mixed with other materials	yards.	1,600,562	2,136,251	2,449,260	24,59,634	30,89,759	35,21,190
Piece-Goods	,,	16,280,665	18,912,091	21,291,416	2,11,62,093	2,42,96,991	2,58,06,783
Thread for sewing	lbs	16,866	19,386	20,468	2,39,834	2,45,703	2,21,325
Other sorts	,,	102,200	77,502	62,045	6,37,585	5,63,155	5,43,301
Wool—							
Raw	,,	4,953,026	4,956,219	5,781,996	43,35,602	31,98,070	44,94,814
Yarn and Knitting Wool	,,	1,037,692	1,040,014	1,229,221	36,57,332	28,24,115	33,96,445
Manufactures :—							
Blankets	,,	1,448,426	1,421,103	1,587,625	11,72,456	10,93,448	15,84,242

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—(*concluded*).

ARTICLES.	Quantities.			Value.		
	1925-26.	1926-27.	1927-28.	1925-26.	1926-27.	1927-28.
				Rs.	Rs.	Rs.
Wool—*contd.*						
Manufactures—*contd.*						
Braids ... ... lbs.	15,278	11,009	23,365	67,521	40,749	61,753
Carpets and Rugs ... ... ,,	1,381,072	1,894,455	3,120,700	29,77,992	38,62,433	50,67,318
Hosiery ... ... ,,	370,068	359,734	431,259	21,07,708	18,47,398	20,51,390
Piece-Goods ... ... yards	14,575,556	15,425,021	18,776,855	2,92,16,753	2,77,44,406	3,28,48,065
Shawls ... ... No.	570,216	979,491	1,088,939	28,50,491	36,98,121	39,29,145
Other sorts ... ... lbs.	186,556	225,768	158,371	3,10,523	3,27,462	2,48,714
Artificial Silk :—						
Artificial Silk Yarn ... ... ,,	2,670,990	5,776,097	7,509,569	74,71,820	1,02,64,044	1,49,20,738
Piece-Goods of Cotton and Artificial Silk ... ...yards.	15,362,002	41,978,274	53,140,791	1,37,82,502	3,08,74,367	5,86,42,906
Others sorts ... ... value.	.....	.....	.....	6,20,589	10,34,631	13,18,907
Tobacco—						
Unmanufactured ... ... lbs.	4,906,909	5,703,449	3,984,951	33,79,762	41,48,045	32,01,052
Manufactured—Cigars ... ... ,,	39,727	33,002	35,973	2,05,277	1,66,769	2,00,864
,, Cigarettes ... ... ,,	3,411,975	4,174,711	5,595,966	1,58,81,721	1,94,61,148	2,39,96,319
,, for Pipes and Cigarettes ,,	276,050	256,570	254,257	17,02,957	16,37,597	15,16,088
,, Other sorts ... ... ,,	36,830	37,422	56,898	1,65,826	1,97,110	2,18,023
Toilet Requisites ... ...value	.....	.....	.....	49,56,366	57,02,163	62,34,809
Toys and Requisites for Games and Sports ,,	.....	.....	.....	54,27,078	62,11,178	63,81,947
Umbrellas ... ... No.	330,520	269,565	294,036	9,69,729	7,64,157	7,06,689
Umbrella fittings ... ...value	.....	.....	.....	41,40,264	44,93,012	55,31,160
Vehicles excluding Locomotives, etc., for Railways :—						
Carriages and Carts not mechanically propelled excluding Railway carriages, trucks, etc. ... ... No.	3,883	5,437	4,649	7,56,251	9,14,419	7,67,412
Parts of Carriages and Carts excluding Rubber Tyres ... ... value.	.....	.....	.....	6,05,355	7,80,239	6,63,842

Perambulators and children's go-carts No.	6,302	7,662	7,583	2,08,189	2,45 075	2,27,146
Parts of Perambulators and Children's go-carts ... ... value.	... ..	.....	.....	6,786	9,114	5,900
Cycles other than Motor Cycles imported entire or section... ... No.	96,649	115,528	138,783	53,88,751	60,42,170	62,55,617
Parts of Cycles and accessories excluding Rubber Tyres ... ... value.	.....	.....	.....	47,36,542	46,65,175	55,05,935
Aircraft ... ... No.	.....	2	3	.....	8,330	28,942
„ parts of ... ... value.	.....	.....	.....	17,950	14,926	46,309
Motor cars including Taxi Cabs. ... No.	12,757	13,197	15,122	2,82,25,724	2,94,17,618	3,53,91,906
„ cycles including Scooters „	1,629	1,803	2,146	9,86,349	10,46,883	11,96,224
„ omnibuses, vans and lorries „	4,840	6,343	8,682	88,23,682	1,19,98,156	1,19,49,271
Parts of mechanically propelled Vehicles and accessories other than of Aircraft excluding Rubber Tyres. value	.....	... ..	.....	68,14,793	84,53,602	1,01,39,536
Ships, parts of... ... ... „	... ..	.....	.....	9,19,834	3,97,441	17,98,607
Wax of all kinds other than paraffin wax.cwts.	3,720	5,577	4,945	1,28,777	1,88,704	1,75,961
Wood and Timber—						
Deal and Pinewood ... ... Cubic tons.	13,190	14,206	14,279	14,04,794	15,11,386	14,49,566
Jarrah wood ... ... „	1,119	1,199	1,502	1,41,967	1,42,538	1,68,581
Teak wood ... ... „	7,951	7,344	10,476	11,47,708	11,56,737	16,12,440
Wood—Firewood ... ... tons.	829	613	697	12,455	9,964	10,566
Sandalwood ... ... „	458	1,224	615	2,56,286	2,35,722	2,40,219
Other kinds of Wood and Timber ... value.	.. ...	.....	.....	22,31,017	28,34,615	29,92,863
Manufactures of Wood other than Furniture and Cabinetware ... ... „	.....	.....	.....	13,70,340	15,08,358	16,73,252
¶Postal Articles not specified ... ... „	.....	.....	.....	3,48,78,820	3,72,04,496	4,02,04,171
All other Articles of Merchandise ... „	.....	.....	.....	49,74,463	37,03,792	37,81,989
Total Value Rs.	.....	.....	.....	2,26,17,77,961	2,31,22,08,176	2,49,84,66,270

¶ Excludes Imports by post of Jewellery, Precious Stones, Gold and Silver Thread, Cigarettes and Cinematograph Films which are included under their appropriate heads.

FOREIGN TRADE OF BRITISH INDIA—EXPORTS.

Quantities and Value of the Principal Articles exported in the years ending 31st March 1926, 1927 and 1928.

ARTICLES.	Quantities.			Value.		
	1925-26.	1926-27.	1927-28.	1925-26.	1926-27.	1927-28.
				Rs.	Rs.	Rs.
INDIAN PRODUCE AND MANUFACTURES.						
Animals, Living ... ... No.	321,345	395,529	570,530	34,62,059	38,32,295	46,86,560
Apparel excluding Hosiery, Boots and Shoes ... ...value	.....	.....	.....	23,89,987	22,30,479	23,82,254
Arms, Ammunition and Military Stores ,,	.....	.....	... ..	500	1,165	1,215
Art, works of ... ... ,,	.....	.....	.....	1,34,825	2,10,338	3,37,602
Books, Printed and Printed Matter ... cwts.	7,225	7,654	9,092	8,75,198	8,68,784	10,18,943
Boots and Shoes ... ... pairs.	163,498	178,190	252,175	3,62,318	3,28,300	4,89,287
Bristles ... ... cwts.	3,508	3,344	4,170	19,33,123	13,56,117	16,17,657
Building and Engineering Materials—						
Chalk and Lime ... ... ,,	39,114	47,238	29,152	50,813	62,817	41,417
Bricks ... ... No.	90,785	151,610	3,95,354	8,864	18,655	30,596
Tiles ... ... ,,	8,111,063	8,730,415	7,775,752	4,18,176	4,50,436	4,22,753
Other kinds ... ... cwts.	2,68,820	1,90,593	1,98,093	16,25,684	10,81,765	9,69,419
Candles ... ... lbs.	5,443,518	2,996,667	4,397,533	15,85,709	8,81,451	12,54,910
Canes and Rattons ... ... cwts.	1,201	409	1,059	50,131	19,839	7,233
Casein ... ... ,,	14,846	12,108	10,641	4,02,488	4,63,527	4,80,245
Chemicals and Chemical Preparations :—						
Potassium Compounds—Saltpetre... ,,	133,625	98,309	99,083	20,27,646	12,11,696	12,13,129
Soda Compounds-Borax ... ... ,,	2,266	1,782	1,256	49,068	44,205	35,354
Other sorts of Chemicals ... ... value.	.....	.....	.....	5,14,443	4,31,196	5,25,722
Coal and Coke—						
Coal ... ... tons.	240,245	643,322	631,471	34,59,241	80,91,664	75,77,299

Coke ... ... tons.	717	1,698	3,036	20,604	41,605	65,451
Coffee ... ... cwts.	205,346	149,775	276,668	1,85,20,760	1,32,68,158	2,31,91,649
Coir, unmanufactured ... ... tons.	404	260	228	1,10,312	78,036	73,648
„ manufactured ... ... „	29,839	27,869	33,359	1,07,16,450	99,07,328	1,13,01,153
Cordage and Rope of Vegetable Fibre ... cwts.	59,108	64,198	70,098	16,91,870	18,44,478	18,51,512
Drugs and Medicines—						
Cinchona Bark ... ... lbs.	486,187	80,691	173,529	2,45,398	43,460	90,002
Nuxvomica ... ... cwts.	44,079	54,347	50,702	2,96,091	3,48,653	3,27,858
Senna ... ... „	44,995	49,117	52,814	8,93,052	8,98,547	9,48,812
Other sorts ... ... value	.....	...	.....	22,42,806	24,19,510	20,86,695
Dyeing and Tanning Substances :—						
Barks for Tanning ... ... cwts	6,171	10,101	5,949	36,426	1,09,831	26,283
Cutch and Gambier ... ... „	59,827	40,074	46,027	15,82,652	8,64,959	8,50,308
Indigo ... ... „	2,017	1,588	1,865	5,59,208	4,23,974	5,12,839
Myrabollams ... ... „	1,042,557	1,377,633	1,937,487	73,72,222	81,54,302	1,22,03,697
Myrabollam Extract ... ... „	30,567	38,156	59,594	3,89,422	4,83,347	8,23,567
Safflower .. .. „	4,676	4,566	1,898	2,74,684	1,46,363	47,293
Turmeric ... ... „	108,672	69,544	60,546	27,23,671	12,95,615	11,64,681
Other sorts including Lac Dye ... „	18,664	17,231	40.105	3,72,599	2,93,925	4,41,451
Earthenware and Porcelain ... ... value.	.....	.....	.....	89,812	80,015	92,496
Feathers ... ... lbs.	37,960	33,032	49,191	10,795	7,865	11,910
Fibre for Brushes and Brooms ... ... tons.	5,436	6,453	7,839	22,20,463	25,34,307	29,62,653
Fish—						
Fish—dry unsalted ... ... cwts.	104,686	86,087	74,913	22,96,090	17,64,285	15,97,671
„ dry salted ... ... „	147,165	161,594	236,928	35,16,483	40,57,679	56,08,514
„ Fishmaws and Sharkfins ... „	10,841	10,714	10,404	17,44,501	16,59,034	14,48,132
„ Wet Salted ... ... „	10,611	6,737	14,214	86,510	56,980	59,101
Fodder, Bran and Pollards :—						
Rice Bran ... ... tons.	228,961	223,881	239,351	1,17,64,968	95,54,691	1,12,05,629
Bran and Pollards, other sorts ... „	9,250	8,758	31,524	9,73,267	8,41,667	20,65,037
Other sorts of Fodder ... ... „	1,718	4,818	6,997	1,19,324	2,28,805	4,03,597

FOREIGN TRADE OF BRITISH INDIA—EXPORTS—(*continued*).

ARTICLES.		Quantities.			Value.		
		1925-26.	1926-27.	1927-28.	1925-26.	1926-27.	1927-28.
					Rs.	Rs.	Rs.
Fruits and Vegetables—							
Fresh Fruits—							
Cocoanuts	No.	144,174	148,771	159,898	11,990	13,026	13,963
Other sorts	value.	.....	.....	.....	2,20,913	1,67,347	3,35,448
Fresh Vegetables—							
Onions	cwts.	769,847	776,222	972,809	36,16,502	46,12,151	41,37,904
Other sorts	value.	.....	.....	.....	10,02,375	9,58,888	10,53,712
Dry Fruits and Vegetables, all sorts	tons.	11,171	10,750	14,765	34,94,273	32,37,145	50,01,069
Furniture and Cabinetware	value.	.....	.....	.....	3,99,930	4,47,266	4,36,738
Glass and Glassware	,,	.....	.....	.....	1,32,728	1,32,858	1,67,306
Grain, pulse and flour:—							
Barley	tons.	42,396	1,631	71,628	56,23,026	2,65,141	85,35,563
Joowar and Bajree	,,	13,630	15,350	21,115	18,04,089	20,50,511	34,86,435
Maize	,,	2,376	50	9,496	2,57,546	8,054	10,44,907
Oats	,,	809	714	645	1,36,495	1,36,957	1,24,329
Rice in the husk	,,	35,772	22,761	34,393	36,66,654	23,75,508	35,09,210
,, not in the husk	,,	2,548,664	2,034,545	2,151,651	39,60,53,711	32,95,91,679	33,62,25,166
,, Flour and Ground Rice	,,	166	90	716	30,549	18,803	1,37,805
Wheat	,,	211,637	175,949	299,733	3,60,24,737	2,71,07,422	4,40,57,408
Wheat Flour	,,	67,162	58,940	60 424	1,56,20,347	1,32,37,521	1,29,33,388

Pulse—Beans ... ... tons	30,642	29,923	41,977	34,71 517	27,68,485	38,85,752
„ Gram ... ... „	30,615	13,992	17,567	44,53,387	24,28,460	27,55,614
„ Lentils ... ... „	20,650	15,443	16,538	41,40,050	28,93,259	28,77,444
„ Other sorts ... ... „	57,091	58,981	57,252	88,51,051	94,33,419	92,38,042
Other sorts of Grain, Pulse and Flour... „	1,191	832	936	2,06,047	1,74,377	2,01,996
Gums and Resins—						
Arabic ... ... cwts.	11,698	8,202	9,615	2,72,041	2,17,562	2,81,414
Rosin ... ... „	22,527	20,909	20,861	2,81,125	3,41,700	3,16,203
Other Sorts ... ... „	29,229	21,864	36,160	8,50,095	8,67,957	14,06,590
Hardware and Cutlery excluding Electro-platedware ... ... value.	.....	.....	.....	10,14,804	8,69,544	8,29,849
Hides and Skins—						
Hides (raw) ... ... tons.	28,368	27,904	40,664	3,20,57,693	2,57,80,380	3,84,89,130
Skins (raw) ... ... „	19,785	19,680	19,427	3,98,85,536	4,56,01,852	4,89,35,358
Cuttings of Hides and Skins (raw) .... „	2,666	3,043	4,290	3,95,034	4,14,312	6,69,930
Hides (tanned or dressed) ... ... „	12,109	11,334	15,760	3,04,18,021	2,77,82,542	4,11,76,849
Skins (tanned or dressed) ... ... „	6,345	7,044	7,496	3,93,35,654	4,59,86,294	4,95,49,973
Horn Tips and pieces of Horn ... ... cwts.	43,930	38,175	43,110	9,35,096	7,91,480	9,17,604
Instruments, apparatus and appliances and parts thereof—						
Musical ... ...value.	.....	.....	.....	10,48,487	13,62,524	14,15,375
Other kinds ... ... „	.....	.....	.....	23,120	38,703	99,084
Ivory, Unmanufactured ... ... lbs.	3,595	804	509	34,844	3,392	3,714
„ Manufactured ... ...value.	.....	.....	.....	4,300	2,119	1,992
Jadestone ... ... cwts.	972	2,139	1,961	1,62,751	4,70,225	3,02,440
Jewellery ... ... value.	.....	.....	.....	6,92,542	44,050	28,853
Plate of Gold and Silver ... ... „	.....	.....	.....	1,60,182	88,574	61,820
Kapok ... ... cwts.	42,674	54,999	53,135	26,21,245	33,87,825	29,19,984
Lac—Button ... ... „	21,678	20,626	18,042	33,34,678	21,77,139	28,39,245
„ Seed ... ... „	37,424	89,389	54,694	44,29,164	72,36,398	67,70,152
„ Shell ... ... „	416,590	424,936	404,367	5,76,27,182	4,32,44,631	5,68,57,430
„ Stick ... ... „	22,783	7,220	9,130	19,25,946	4,71,369	7,75,619
„ Other sorts ... ... „	41,449	49,859	67,351	16,92,998	15,94,051	26,43,410
Lacqueredware (Indian Manufacture) ...value.	.....	.....	.....	48,979	36,434	32,292
Leather—Unwrought ... ... cwts.	4,950	4,543	3,914	10,04,133	10,55,882	9,79,155

ARTICLES.	Quantities.			Value.		
	1925-26.	1926-27.	1927-28.	1925-26.	1926-27.	1927-28.
				Rs.	Rs.	Rs.
Leather—						
Manufactures :—						
Leather Belting ... ... cwts.	20	40	5	3,245	14,625	830
Bags Trunks and Travelling Requisites ... ...value.	.....	.....	.....	58,080	49,824	48,221
Other sorts ... ... ,,	.....	.....	.....	2,01,447	1,12,987	1,80,672
Liquors ... ... gals.	41,115	431	1,410	79,157	4,104	3,335
Machinery and Millwork ... ...value	.....	.....	.....	74,000	95,347	61,980
Manures—Bones ... ... tons.	84,297	100,005	98,196	89,15,696	97,75,913	97,64,108
,, Fish Manure and Guano ... ,,	9,179	7,404	10,676	10,65,869	9,21,060	13,07,300
,, Horn Meal ... . ,,	1,829	1,342	1,706	3,11,077	2,14,513	2,77,307
,, Sulphate of Ammonia ... ... ,,	4,279	4,304	3,756	7,71,847	7,10,661	6,39,109
,, Other kinds ... ... ,,	4,336	5,475	5,978	6,84,475	9,17,609	8,13,221
Mats and Mattings ... .. sq. yds.	391,884	511,228	332,417	32,978	48,771	49,041
Metals and Ores :—						
Brass, Bronze and Similar Alloys unwrought ... cwts.	.....	400	2	.....	2,100	1,023
Do. (wrought) ... ... ,,	5,029	9,914	11,689	3,84,196	14,12,486	15,68,306
Chromite (chrome Iron Ore) ... ... tons.	36,389	21,404	25,767	11,62,715	6,87,041	8,21,948
Copper ... ... cwts.	182,751	222,833	253,775	43,74,582	52,82,235	56,31,618
Ferro Manganese ... ... tons.	1,583	6,727	4,000	3,25,256	5,23,072	1,08,000
Iron and steel Ore ... ... ,,	.....	.....	.....	15	2	25
Iron or Steel—Pig ... ... ,,	381,989	309,505	393,249	1,75,50,204	1,39,63,283	1,78,75,134
,, ,, manufactures, Other sorts ,,	20,516	43,700	59,697	9,93,768	20,67,367	22,12,573
Lead—Pig ... ... cwts.	862,289	846,210	1,250,486	2,07,02,432	1,94,31,702	2,14,64,454
,, Other sorts ... ... ,,	226,233	155,168	149,448	11,91,379	12,40,795	12,26,790
Manganese Ore ... ... tons.	564,225	536,214	703,949	1,54,36,118	1,49,14,193	1,95,43,873
Ferruginous Manganese Ore ... ... ,,	13,850	8,600	12,350	83,100	51,600	2,74,500
Tin ... ... cwts.	7,935	16,540	24,324	64,146	2,01,256	2,88,645
Ore ... ... tons	1,889	1,795	2,361	40,68,393	42,40,237	58,29,502

Wolfram Ore ... ... tons.	2,930	1,574	3,009	20,33,980	24,40,690	41,99,997
Zinc or Spelter ... ... cwts.	519,097	898,481	1,440,510	25,94,192	45,99,288	72,03,647
Metals, all other sorts ... ... „	7,569	13,782	75,854	6,00,533	5,95,307	11,82,142
Ores, other sorts of ... ... tons.	8,840	13,925	12,976	3,65,068	3,29,774	2,73,126
Mica—In Blocks ... ... cwts.	17,216	15,281	13,477	31,32,417	34,54,448	32,53,695
Mica—In Splittings ... ... „	79,240	68,023	69,034	72,84,398	73,86,229	60,30,034
Monazite ... ... tons.	385	400	429	76,980	71,050	66,370
Oils—						
Animal ... ...gals.	95,685	10,883	6,974	1,01,612	70,879	11,295
Essential—Sandalwood oil ... ... „	13,510	15,938	15,616	19,23,792	22,60,405	22,26,330
„ Other sorts ... ... „	81,315	78,937	89,017	21,62,538	16,18,249	17,80,179
Mineral—Petroleum dangerous including Petrol, Benzine and Benzol. „	8,140,232	2,219,440	2,900	91,60,031	24,27,222	3,505
Mineral—Other sorts ... ... „	122,245	131,421	150,309	1,25,580	1,29,362	1,39,784
Vegetable—Non-essential—						
Castor ... ... „	699,626	647,114	474,451	18,69,869	13,97,680	10,12,585
Cocoanut ... ... „	126,143	193,562	78,657	3,28,049	4,70,957	2,09,916
Linseed ... ... „	74,708	41,366	73,397	2,35,591	1,12,171	1,83,332
Mustard or Rapeseed ... „	440,770	286,436	326,252	12,46,406	8,00,515	8,93,724
Sesamum ... ... „	84,422	61,971	98,596	2,11,096	1,59,960	2,88,894
Groundnut ... ... „	175,054	41,263	96,496	5,01,966	1,11,046	2,52,978
Other sorts ... ... „	22,056	35,665	45,647	60,164	72,838	95,511
Oil Cakes:—						
Castor Cake ... ... tons.	1,212	153	54	1,10,931	13,918	3,974
Cocoanut Cake ... ... „	3,064	2,857	2,246	3,73,391	2,58,405	2,42,254
Cotton Cake ... ... „	5,773	5,781	4,758	6,06,954	5,59,751	4,50,124
Groundnut Cake ... ... „	83,247	126,695	147,471	85,75,333	1,21,62,102	1,66,89,021
Linseed Cake ... ... „	20,039	41,513	68,351	30,10,537	54,57,163	83,36,095
Rapeseed and Sesamum Cake ... „	65,842	53,644	48,388	66,80,860	61,97,379	51,74,014
Other sorts ... ... „	12,160	5,343	4,327	17,03,644	6,26,894	4,23,470
Opium— ... ... or chests	4,608	5,296	4,977	1,93,37,465	2,11,84,750	1,99,08,750
or cwts.	6,754	7,760	7,560			
Paints and Painter's Materials ... ... value.	.....	.....	.....	4,87,909	6,42,799	8,33,220
Paper and Pasteboard ... ... „	.....	.....	.....	14,790	24,565	27,623
Paper-making materials ... ... cwts.	18,748	9,109	11,374	2,14 984	1,12 878	1,32,773
Paraffin Wax ... ... tons.	34,912	38,535	51,132	1,59,45,218	1,84,59,689	2,42,45,514

FOREIGN TRADE OF BRITISH INDIA—EXPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1925-26.	1926-27.	1927-28.	1925-26.	1926-27.	1927-28.
				Rs.	Rs.	Rs.
Perfumery ... ... value.	... ..	.....	.....	1,81,041	2,03,047	2,24,583
Plants, living including bulbs ... ... ,,	.....	.....	.....	33,804	21,210	29,919
Precious Stones and Pearls, unset ... ,,	.....	.....	.....	46,543	34,258	26,098
Printing and Lithographing Materials... ,,	.....	.....	.....	27,746	20,450	55,511
Provisions and Oilmanstores—						
Butter ... ... cwts.	4,635	4,960	4,590	6,28,005	5,82,826	5,45,036
Ghee ... ... ,,	40,549	36,852	37,072	40,15,056	37,43,157	36,29,453
Pickles, Chutney and Condiments ... ,,	26,875	27,172	28,579	11,67,699	10,45,992	10,09,317
Confectionery ... ... ,,	2,820	2,840	784	1,15,935	1,13,253	30,391
Cheese ... ... ,,	54	50	30	7,430	4,395	2,278
Other sorts ... ... ,,	18,641	20,582	29,451	5,60,402	6,05,849	9,04,512
Railway Plant and Rolling Stock—						
Teak Keys ... ... tons.	1,851	898	2,740	2,58,722	1,30,443	4,74,562
Other sorts ... ...value.	.....	.....	.....	18,953	15,150	6,629
Rubber, raw ... ... lbs.	22,411,166	23,005,779	25,403,266	2,94,09,876	2,60,14,317	2,57,09,077
,, Manufactures of ... ...value	.....	... ..	.....	20,004	1,04,291	54,826
Salt ... ... tons.	11,923	15,928	14,711	2,05,814	3,00,340	2,81,468
Seeds :—Essential ... ... ,,	10,528	7,145	7,502	30,72,400	23,60,644	30,61,924
Non-Essential—						
Castor ... ... ,,	109,788	101,548	121,711	2,67,68,916	2,03,73,455	2,58,32,835
Copra or cocoanut kernel ... ,,	111	2,146	383	74,332	8,29,927	1,41,634
Cotton... ... ... ,,	197,193	50,550	152,952	2,18,10,951	45,26,965	1,44,69,976
Groundnuts ... ... ,,	454,954	367,908	613,360	12,02,38,186	9,58,27,498	15,63,48,117
Linseed ... ... ,,	308,143	191,882	222,507	8,08,52,772	4,02,08 962	4,52,11,366
Mowra ... ... ,,	924	14,500	4,490	1,81,086	23,18,270	6,81,344
Poppy ... ... ,,	5,843	1,752	2,283	16,16,470	5,45,295	7,97,148

Mustard ... ... tons.	3,365	1,062	2,052	11,02,971	3,29,511	6,14,433
Niger ... ... ,,	3,883	1,046	1,731	7,82,087	2,37,610	3,85,056
Rapeseed ... ... ,,	111,793	94,186	66,259	2,68,08,600	2,16,76,687	1,47,29,433
Sesamum (Teel or Gingelly) ,,	39,896	1,567	11,063	1,17,33,633	4,83,070	32,31,555
Tea ... ... ,,	241	305	351	8,06,017	8,00,668	8,04,264
Other sorts ... ... ,,	6,759	3,039	5,060	13,06,393	5,96,226	10,08,802
Shells and Cowries ... ... value	...	.....	.....	7,31,508	1,47,437	1,51,770
Soap ... ... cwts.	5,332	6,783	7,980	1,54,728	2,06,153	1,91,109
Specimens illustrative of Natural Science value.	.....	.....	.....	1,19,227	1,23,762	89,860
Spices :—						
Betelnuts ... ... cwts.	3,807	3,488	3,764	2,11,925	1,89,577	2,17,769
Cardamoms ... ... ,,	5,058	8,312	8,893	17,61,021	25,59,885	23,26,610
Chillies ... ... ,,	171,872	159,473	180,353	45,18,111	46,21,291	43,09,897
Ginger ... ... ,,	32,566	44,798	47,067	17,50,998	17,77,571	17,32,237
Pepper ... ... ,,	128,855	104,216	195,697	93,28,663	64,15,131	1,53,50,469
Cinnamon ... ... ,,	103	150	49	12,322	6,508	2,799
Cloves ... ... ,,	93	88	12	9,044	5,905	1,093
Other sorts ... ... ,,	791	595	1,716	35,849	20,682	54,643
Stationery ... ...value.	.....	.....	...	97,695	1,01,891	1,18,656
Stone and Marble ... ... tons.	4,225	4,508	3,426	57,975	91,609	61,401
Sugar—						
16 Dutch Standard and above ... ,,	277	199	202	1,42,252	1,05,656	1,14,023
15 ,, ,, and below ... ,,	323	428	554	76,373	1,01,052	1,29,819
Molasses including Cane Jagree and Palmyra. ,,	1,924	1,487	2,135	4,86,022	3,71,589	5,37,651
Tallow and Stearine including Grease and Animal fat ... ... cwts	11,616	10,105	11,099	5,19,133	4,37,052	4,58,102
Tea—						
Black ... ... lbs.	324,425,260	348,043,997	360,668,505	27,03,81,022	28,94,50,562	32,41,85,318
Green ... ... ,,	1,307,765	1,220,331	945,619	8,36,218	9,26,940	6,63,925
Tea Waste for manufacture of caffeine ,,	3,000,969	1,591,330	4,144,638	5,50,983	2,63,810	4,41,671
Textiles :—						
Cotton—						
Raw ... ... tons	745,200	569,288	479,679	94,99,28,342	58,60,31,470	47,72,17,636
Waste ... ... cwts.	203,440	238,973	188,294	65,92,068	53,87,379	47,35,390
Twist and Yarn ... ... lbs.	31,873,692	41,513,975	24,696,890	2,93,37,444	3,08,53,732	1,87,91,202

FOREIGN TRADE OF BRITISH INDIA—EXPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1925-26.	1926-27.	1927-28.	1925-26.	1926-27.	1927-28.
				Rs.	Rs.	Rs.
Cotton—*contd.*						
Manufactures—						
Handkerchiefs and Shawls ... No.	3,246,781	1,499,699	3,599,163	37,84,019	15,87,791	36,14,436
Canvas ... ... yards.	38,316	41,243	7,515	37,007	33,936	6,606
Hosiery... ... ... value.	.....	.....	... ...	90,558	55,114	52,640
Piece-goods—Grey (unbleached.) yds.	37,394,964	19,948,795	17,989,299	1,03,44,966	60,89,619	53,05,059
„ White (bleached) ... „	893,355	1,549,834	1,354,753	3,31,672	5,70,396	5,40,091
„ Coloured, Printed or dyed „	126,545,405	175,902,768	149,279,656	5 08,85,829	6,66,01,238	5,60,06,780
Thread, Sewing ... ... lbs.	254,228	206,632	251,166	3,77,689	3,33,940	3,89,294
Other sorts ... ... „	1,633,703	1,455,136	2,202,727	12,95,869	13,59,761	20,17,289
Flax—Raw ... ... „	.....	400	... ...	... ...	300	.....
„ Manufactures incldg. Twist & Yarn value.	.....	.....	.....	14,586	4,330	7,649
Haberdashery and Millinery ... ... „	.....	.....	.....	8,06,888	9,51,400	8,65,256
Hemp, Raw ... ... cwts.	623,949	439,832	484,146	1,59,17,310	82,76,495	8,83,113
„ Manufactures ... ... value	.....	.....	.....	9,816	17,818	2,587
Jute—Raw ... ... tons.	647,154	707,782	891,907	37,94,57,313	26,78,04,139	30,66,25,972
„ Twist and Yarn ... ... lbs.	1,723,736	3,078,331	6,318,502	4,71,163	8,04,958	13,27,128
„ Manufactures:—						
Canvas... ... ... yards.	12,824	13,992	50,097	4,914	8,063	25,716
Gunny Bags ... ... No.	425,083,324	449,089,949	463,139,689	26,72,13,758	24,37,72,050	23,27,44,445
Gunny Cloth ... ... yds.	1,461,380,994	1,503,127,686	1,552,751,590	31,80,09,084	28,45,58,723	29,94,42,310
Rope and Twine ... ... cwts.	84,139	101,474	94,561	25,70,789	26,31,719	20,22,474
Other sorts ... ... „	4,565	1,165	1,855	1,53,465	41,223	1,06,366
Silk—						
Raw ... ... lbs.	132,030	120,859	163,903	20,36,381	17,09,981	20,70,220
Chasam or waste ... ... „	1,171,577	1,050,587	870,136	12,93,143	13,06,103	9,26,537
Cocoons ... ... „	162,724	123,526	298,480	2,45,275	2,23,434	6,41,285
Manufactures :—						
Goods of silk mixed with Other materials ... ... yds.	191,122	149,92	825,087	1,99,830	1,72,291	5,35,194

Piece-Goods ... ... yds.	56,402	44,384	56,067	80,948	86,114	83,175
Thread ... ... lbs.	250	1,002	612	2,200	6,400	2,531
Other sorts ... ... ,,	4,442	341	1,220	18,260	3,692	10,120
Wool—Raw ... ... ,,	43,409,798	4,791,694	50,165,892	3,79,88,245	3,93,14,109	4,36,03,409
Manufactures :—						
Carpets and Rugs ... ... ,,	3,875,654	38,45,761	5,129,160	77,97,424	71,58,722	91,84,247
Piece Goods ... ... yards.	8,519	31,130	19,334	24,117	57,356	36,742
Shawls ... ... No.	1,798	6,906	1,434	13,369	50,776	4,980
Other sorts ... ... lbs.	182,509	239,977	262,088	1,24,466	2,47,079	5 08,219
Other Textiles—Raw ... ... cwts.	15	.....	.....	247	.....	47,300
,, ,, Manufactured ... value.	.....	.....	.....	3,020	12,343	10,687
Tobacco :—						
Unmanufactured ... ... lbs.	37,193,250	28,882,936	28,087,669	1,05,08,396	97,09,411	98,57,540
Manufactured Cigars ... ... ,,	403,109	290,716	281,502	3,68,862	3,30,338	3,01,319
,, Cigarettes ... ... ,,	144,687	235,050	288,155	1,62,914	2,37,925	2,98,218
,, Other sorts ... ... ,,	307,023	384,911	589,163	99,845	1,37,552	1,55,951
Toys and Requisites for Games and Sports ... ... value.	.....	.....	.....	2,47,474	2,95,360	2,61,143
Umbrellas, Parasols and Sunshades ... No.	98,279	143,916	193,314	2,02,731	2,78,275	3,50,928
Vehicles excluding Locomotives, etc., for Railway ... ... value.	.....	.....	.....	42,663	27,527	32,248
Wax of all kinds except Paraffin Wax and Candles ... ... cwts.	7,385	28,116	16,719	5,49,703	9,63,127	6,57,093
Wood and Timber—						
Timber other than Railway Sleepers—						
Wood, Teak ... ... cubic tons.	64,175	53,893	50,624	1,69,75,241	1,40,44,978	1,41,83,311
Firewood ... ... tons.	3,837	733	987	33,425	18,358	21,477
Sandalwood ... ... ,,	979	866	993	17,35,602	14,87,624	16,21,422
Other Kinds of Wood and Timber... value.	...	... ..	.. ...	5,67,706	4,61,998	5,44,989
Manufactures of Wood other than Cabinetware and Furniture ,,	.. ...	.....	.....	2,12,041	1,91,009	2,02,270
Postal Articles ... ... ,,	... .	.. ...	.....	2,71,18,168	2,49 68,754	294,18,045
All other Articles ... ... ,,	....	... ...	.....	70,05,814	53,15,947	59,91,330
Total Indian Merchandise Value Rs.	.....	.....	.....	3,74,84,21,200	3,01,43,58,284	3,19,15,35,366

FOREIGN TRADE OF BRITISH INDIA—EXPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1925-26.	1926-27.	1927-28.	1925-26.	1926-27.	1927-28.
FOREIGN MERCHANDISE.						
Animals, Living ... ... No.	155	158	237	Rs. 4,27,829	Rs. 3,41,690	Rs. 4,32,450
Apparel (excluding Hosiery, Boots and Shoes) ... ...value.	.....	.....	.....	21,67,235	16,99,355	13,42,310
Arms, Ammunition and Military Stores ,,	.....	.....	.....	1,22,504	1,15,428	1,37,427
Art, works of (other than pictures) ... ,,	.....	.....	.....	25,719	20,911	77,839
Boots and Shoes ... ... pairs.	10,132	11,141	16,824	54,937	42,891	51,533
Books Printed and Printed Matter ... cwts.	1,712	1,420	1,624	3,87,601	3,30,614	3,18,620
Buildings and Engineering Materials ... value.	.....	.....	.....	37,672	33,808	21,567
Candles ... ... lbs.	1,360	647	49,106	697	338	17,956
Canes and Rattans ... ... cwts.	689	407	411	42,991	20,157	21,051
Chemicals and Chemical Preparations...value.	.....	.....	...	3,65,416	2,90,737	2,77,480
Chinese and Japaneseware ... ... ,,	.....	.....	... ..	27,033	51,027	34,564
Clocks and Watches and parts thereof... ,,	.....	.....	... ..	23,962	44,756	88,423
Coffee ... ... cwts.	5,163	6,752	4,457	2,29,839	3,49,994	2,34,138
Coal and Coke ... ... tons.	46,652	38,278	52,063	11,26,152	8,66,395	11,57,858
Cutlery ... ...value.	.....	.....	.....	3,51,133	2,72,053	2,73,949
Drugs and Medicines ... ... ,,	.....	.....	.....	4,21,946	4,24,520	3,60,247
Dyeing and Tanning Substances ... ... cwts.	3,552	3,990	14,505	7,10,862	5,73,324	30,52,556
Earthenware and Porcelainware including Earthenware Pipe ... ...value.	.....	.....	.....	3,10,913	2,05,507	1,62,714
Electroplatedware ... ... ,,	.....	.....	.....	63,935	54,034	33,054
Fish excluding Canned Fish ... ... cwts.	3,604	3,089	2,982	6,61,275	5,90,477	4,28,026
Fruits and Vegetables .. .. value.	.....	.....	.....	17,26,004	13,73,515	20,09,867
Furniture and Cabinetware ... ... ,,	.....	.....	.....	1,64,456	1,30,231	1,46,930
Glass and Glassware ... ... ,,	.....	.....	.....	6,87,561	4,85,960	4,62,777
Grain, Pulse and Flour ... ... tons.	35	19	7	8,470	4,317	1,980
Gums and Resins ... ... cwts.	52,283	46,795	60,041	16,66,185	17,25,724	25,44,575
Skins, Raw ... ... tons.	329	316	438	1,11,09,800	1,18,56,028	1,92,33,005

Hides (tanned and dressed) ... ... tons.	6	.....	1	12,000	450	8,600
Skins (tanned or dressed) ... ... ,,	44	8	10	10,51,572	1,43,412	1,73,926
Hardware excluding Cutlery and Electroplatedware ... ... value.	.....	.....	.....	25,75,547	23,94,108	25,60,869
Horns Tips and pieces of Horn ... ... cwts.	450	16	.....	48,975	925	4,020
Instruments, Apparatus and Appliances and parts thereof:—						
Electrical ... ... value.	.....	.....	.....	3,84,241	5,71,202	3,48,890
Other sorts ... ... ,,	.....	.....	.....	5,45,279	4,78,954	6,66,084
Ivory unmanufactured ... ... lbs.	52,237	27,853	33,999	2,98,298	1,66,964	2,21,279
,, Manufactured ... ... value.	.....	.....	.....	1,010	30,135	2,488
Jewellery ... ... ,,	.....	.....	.....	27,935	1,64,991	1,47,496
Plate of Gold and Silver ... ... ,,	.....	.....	.....	1,84,136	1,79,327	1,81,108
Leather :—						
Unwrought ... ... cwts.	189	37	139	54,486	14,598	36,068
Manufactures ... ... value.	.....	.....	.....	1,01,275	1,00,544	1,29,017
Liquors ... ... gals.	36,993	28,552	19,436	1,77,409	1,03,691	88,040
Machinery and Mill Work ... ... value.	.....	.....	.....	16,93,210	14,80,796	16,06,539
Matches ... ... gross of boxes.	272,277	89,710	108,350	6,04,426	2,09,940	1,99,238
Mats and Mattings ... ... sq. yds.	32,148	43,247	51,648	29,279	31,083	38,764
Metals and Ores:—						
Brass, Bronze and similar alloys, wrought ... ... cwts.	982	1,134	4,940	82,775	81,786	2,05,510
Copper ... ... ,,	4,139	5,491	1,806	2,76,019	3,20,411	1,00,169
Iron or Steel ... ... tons.	15,879	23,278	36,146	9,01,153	12,36,297	17,94,509
Lead Ore ... ... ,,	1	.....	.....	340	1,298	100
Lead excluding Ore ... ... cwts.	2,318	1,101	544	54,139	31,558	15,493
Tin ... ... ,,	4,894	2,312	606	1,65,359	1,48,573	88,368
Zinc or Spelter ... ... ,,	431	246	111	11,345	4,748	3,358
Metals, Other Sorts ... ... ,,	2,817	5,454	4,835	4,39,575	4,55,747	3,61,471
Ores, Other Sorts ... ... tons.	1	.....	20	120	.....	1,370
Oils ... ... galls.	5,387,338	5,265,848	5,155,124	18,73,507	20,54,315	14,11,178
Paints and Colours ... ... cwts.	4,243	2,901	2,118	3,00,706	1,37,386	1,73,236
Paper and Pasteboard ... ... value.	.....	.....	.....	2,13,218	1,23,251	1,33,339
Perfumery ... ... ,,	.....	.....	.....	85,619	76,142	96,241
Precious Stones and Pearls unset ... ,,	.....	.....	.....	3,34,900	3,60,025	4,29,020
Printing & Litho machinery materials... ,,	.....	.....	.....	46,594	60,914	70 647
Prints, Engravings and Pictures... ... ,,	.....	.....	.....	40,340	28,220	45,708
Provisions, Oilmanstores and Confectionery excluding Fresh Fruits and Vegetables ... ... cwts.	9,153	6,082	4,858	5,44,949	3,78190	2,61,368

FOREIGN TRADE OF BRITISH INDIA—EXPORTS—(*concluded*).

ARTICLES.	Quantities.			Value.		
	1925-26.	1926-27.	1927-28.	1925-26.	1926-27.	1927-28.
				Rs.	Rs.	Rs.
Railway Plant and Rolling Stock ... value.	.....	.....	.....	84,096	33,305	60,015
Rubber, Raw ... ... lbs.	3,136	1,792	29,120	4,124	1,800	1,000
Rubber Manufactures ... ... value.	.....	.....	...	2,49,093	1,92,919	1,91,143
Seeds ... ... tons.	12	52	147	15,797	28,935	86,001
Shells and Cowries ... ... value.	.....	.....	.....	50,464	38,420	78,737
Soap ... ... cwts.	973	777	677	37,236	38,698	28,532
Specimens illustrative of natural science. value	.....	.....	.....	4,332	783	3,625
Spices ... ... cwts.	32,581	12,767	7,846	20,84,295	6,35,717	2,90,663
Stationery ... ... value.	.....	.....	.....	2,18,283	1,78,390	1,73,574
Stone and Marbles ... ... tons.	15	44	20	10,565	15,084	11,592
Sugar—						
16 Dutch Standard and above .. ,,	16,393	12,006	19,793	50,12,362	33,63,317	55,30,012
15 Dutch Standard and below ... ,,	.....	.....	19	.....	.....	2,020
Tea Black ... ... lbs.	211,262	104,052	25,554	1,75,495	80,019	25,941
,, Green ... ... ,,	110,990	35,510	111,153	1,03,716	43,403	1,25,032
Textiles:—						
Cotton:—						
Raw ... ... tons	8,019	2,034	2,790	1,62,08,138	36,39,386	44,14,937
Twist and Yarn ... ... lbs.	1,002,329	910,889	1,383,564	13,95,082	11,47,619	14,57,439
Manufactures—						
Handkerchiefs and Shawls ... No.	67,842	56,989	18,621	44,463	82,991	7,024
Canvas ... ...yards.	37,416	8,850	3,579	37,746	6,814	10,242
Hosiery ... ... value.	.....	.....	.....	3,62,641	3,18,943	2,81,521
Lace and Patent Net ... ...yards.	8,372	1,250	3,292	4,720	690	3,911
Grey (unbleached) Piece-Goods .. ,,	15,750,354	11,730,580	15,851,448	58,16,523	36,78,573	45,74,120
White (bleached) ,, ,, .. ,,	7,329,370	5,330,362	4,941,645	29,73,625	19,59,470	17,06,034

Coloured, Printed or Dyed Piece-Goods ... ... yds.	12,314,009	11,926,381	12,956,658	54,13,183	50,51,511	52,68,871
Fents of all descriptions ... ... ,,	30,529	69,104	41,466	10,897	26,274	20,820
Rope ... ... lbs.	595	1,122	3,424	2,007	704	3,600
Thread, sewing ... ... ,,	71,010	62,296	72,597	1,26,224	1,42,230	1,40,276
Other sorts ... ... ,,	56,172	44,752	72,789	57,210	45,314	66,771
Flax Manufactures ... ... value.	.....	.....	.....	42,720	29,840	30,176
Haberdashery and Millinery ... ... ,,	.....	.....	.....	6,98,811	6,29,977	8,58,426
Silk—Raw ... ... lbs.	44,356	44,778	14,725	72,880	1,23,663	95,310
Silk Manufactures—Yarn, Noils and Warps .. .. ,,	24,116	12,330	16,631	1,97,187	1,04,119	1,06,158
Silk Piece-Goods ... ... yards.	107,006	126,607	135,406	1,64,706	1,62,640	1,68,430
Thread ... ... lbs.	2,205	334	1,968	31,400	2,010	9,758
Goods of silk mixed with other materials ... ... yds.	30,736	21,539	23,914	32,005	29,319	32,813
Other sorts ... ... ,,	1,066	2,165	3,397	11,882	40,098	76,257
Wool—						
Raw ... ... lbs.	11,520,206	12,693,629	12,699,592	90,36,035	93,67,528	89,40,220
Manufactures—						
Piece-goods .. ..yards.	123,980	103,489	96,908	2,59,991	2,59,526	2,52,003
Shawls ... ... No.	7,792	5,150	4,564	55,584	25,078	22,365
Other sorts ... ... ,,	2,414,729	2,238,353	2,228,026	1,12,59,034	85,75,071	83,67,324
Tobacco—						
Unmanufactured ... ... lbs.	486	2,966	3,296	238	3,077	3,012
Manufactured ... ... ,,	26,616	19,380	27,080	70,569	77,416	1,03,618
Umbrellas including Parasols and Sun-shades ... ... Nos.	37,091	69,906	83,304	70,219	1,25,154	1,49,535
Vehicles (excldg. Locomotives for Railways) ... ... value.	.....	.....	.....	13,54,823	12,35,695	11,98,404
Wax of all kinds ... ... cwts.	65	13	55	6,075	1,066	3,765
Wood and Timber excldg. Manufactures. value.	.....	.....	.....	93,093	60,177	63,642
Wood, Manufactures of ... ... ,,	.....	.....	.....	4,93,196	5,13,336	5,77,476
Postal Articles ... ... ,,	.....	.....	.....	28,50,033	25,31,750	32,39,907
All other Articles ... ... ,,	...	.....	.....	14,69,958	19,59,659	18,80,800
Total Foreign Merchandise ... Value	.....	.....	.....	10,48,48,276	8,06,97,559	9,53,77,767
Grand Total—Ind. & Forgn. Merchandise Value	.....	.....	.....	3,85,32,69,476	3,09,44,55,843	3,28,69,13,133

FOREIGN TRADE OF THE PORT OF BOMBAY.—IMPORTS.

Quantities and Value of the Principal Articles imported in the years ending 31st March 1926, 1927 and 1928.

ARTICLES.	Quantities.			Value.		
	1925–1926.	1926–1927.	1927–1928.	1925–1926.	1926–1927.	1927–1928.
				Rs	Rs.	Rs.
Animals, Living ... ... No.	3,979	3,767	2,723	28,28,273	18,83,261	15,98,434
Apparel—(excluding hosiery, boots and shoes)—						
Apparel including drapery, uniforms and accoutrements ... ...value.	...	... ..	.....	38,43,780	43,72,384	44,42,282
Gold and Silver Thread ... ... ,,	.. ...	....	... ..	10,46,901	10,20,124	10,30,860
Hats, Caps, Bonnets and Hatter's ware ,,	.....	.....	... ..	13,49,301	14,60,989	15,62,968
Lamettas ... ... lbs.	189,369	265,539	416,017	3,89,692	4,77,684	7,41,964
Second-Hand Clothing .. ..value.	.....	... ..	.....	3,82,093	2,56,947	2,06,440
Water-proofed Clothing... ... ... ,,	.. ...	.....	.....	1,09,912	1,15,303	2,23,832
Arms, Ammunition and Military Stores—						
Cartridge Cases .. .. No.	13,146,323	4,950,739	5,137,637	15,26,848	3,94,357	3,56,348
Explosives—						
Blasting Fuse ... ... lbs.	225,447	406,519	346,114	1,32,392	2,42,097	3,13,962
Blasting Gelatine ... ... ,,	1,795	20,000	15,000	2,798	17,380	12,940
Gelatine Dynamite ... ... ,,	79,500	293,000	124,000	57,377	2,14,955	1,90,583
Other sorts ... ...value.	.....	.....	.....	57,284	1,26,006	1,79,870
Firearms and parts thereof ... ... ,,	.....	.....	.....	10,36,347	7,49,721	9,21,206
Gunpowder ... ... lbs.	27,676	26,685	16,658	29,601	29,674	25,915
Other sorts ... ...value.	.....	.....	.....	1,16,776	1,21,116	1,08,053
Arts, works of other than pictures ... ,,	.. ...	.....	... ..	2,67,214	1,47,116	1,08,432
Asbestos—						
Asbestos Packing .. .. ,,	.....	.....	.....	1,42,846	1,52,616	1,16,736
Manufactures—Other sorts ... ... ,,	.....	.....	.....	6,06,463	7,77,772	7,34,132

Belting for Machinery—							
of Cotton	value.	.....	.....	.....	2,08,966	2,43,770	2,44,550
of Leather	„	.....	.....	.....	22,06,404	21,14,488	24,38,084
of Other Materials incldg. Coir ...	„	.....	.....	.....	5,43,303	5,78,256	7,12,560
Bobbins	„	.....	.....	.....	21,77,741	20,38,903	25,68,870
Books printed and printed matter (including Maps and Charts)	cwts.	12,872	12,672	14,464	19,54,500	17,67,614	22,13,711
Boots and Shoes	pairs.	232,873	360,897	426,809	10,79,723	14,46,124	15,80,945
Brushes and Brooms	doz.	167,088	162,123	194,223	4,29,500	5,12,341	5,38,962
Building and Engineering Materials—							
Asphalt	tons.	6,690	11,217	10,452	6,74,889	11,32,953	11,06,835
Bricks other than Fire Bricks	No.	844	934	19,646	228	123	3,377
Fire Bricks	„	241,000	198,747	336,992	50,161	48,313	95,667
Cement	tons.	5,970	8,150	4,156	2,84,595	3,61,280	2,38,220
Tiles	No.	10,153,533	13,453,954	10,905,617	12,14,722	15,13,439	10,29,691
Clay	cwts.	5,220	8,472	4,832	13,599	24,535	14,960
Other sorts	value.	.....	.....	.....	1,54,893	1,81,803	1,81,078
Buttons of all sorts	„	.....	.....	.....	11,19,905	14,83,330	16,00,653
Candles of all kinds	lbs.	77,026	40,326	59,750	36,282	21,910	31,491
Canes and Rattans	cwts.	22,539	25,852	22,467	2,85,665	3,41,593	3,10,563
Chemicals and Chemical preparations :—							
Acids	„	3,350	5,437	5,387	1,67,797	2,25,391	2,03,441
Alum	„	21,107	24,091	18,404	1,49,838	1,55,608	1,23,852
Aluminous sulphates	„	7,897	12,557	12,384	40,986	59,216	57,227
Ammonia and salts thereof Anhydrous	„	492	539	504	46,726	37,858	27,367
„ „ Other sorts	„	4,445	10,575	4,785	1,12,313	1,75,873	1,15,736
Arsenic and its Oxides	„	915	1,414	896	58,191	92,608	57,237
Bleaching Materials—Bleaching Powder	„	34,357	44,334	50,748	3,18,941	3,93,984	4,15,693
„ Other sorts ...	„	246	2,946	178	4,424	16,581	2,852
Carbide of Calcium	„	6,499	5,868	6,957	81,320	71,741	1,96,308
Disinfectants—							
Naphthalene	„	224	1,058	1,984	3,182	13,078	32,291
Others	„	7,503	6,734	8,825	2,00,896	1,77,404	2,59,141
Glycerine	„	1,582	1,623	1,299	96,337	1,26,773	91,826

FOREIGN TRADE OF THE PORT OF BOMBAY.—IMPORTS—*(continued.)*

ARTICLES.	Quantities			Value.		
	1925–1926.	1926–1927.	1927–1928.	1925–1926.	1926–1927.	1927–1928.
Chemicals—*contd.*				Rs.	Rs.	Rs.
Magnesium Compounds :—						
Chloride ... ... cwts.	51,261	52,231	34,958	1,89,462	2,04,802	1,31,494
Sulphate ... ... ,,	27,340	30,990	47,156	1,03,528	96,400	1,28,556
Other sorts ... ... ,,	516	444	513	11,252	4,353	10,126
Copperas ferrous sulphate... ... ... ,,	352	16	...	5,025	121	... ...
Copper Sulphate ... ... ,,	4,986	2,711	2,258	81,560	52,879	39,487
Lead Compounds—						
Acetate ... ... ,,	4,374	7,314	5,636	1,24,659	2,18,909	1,67,947
Other sorts ... ... ,,	2,723	1,042	1,770	71,000	29,937	45,782
Potassium Compounds—						
Bichromate ... ... ,,	3,045	2,983	3,339	83,285	75,933	84,508
Chlorate ... ... ,,	14,387	12,882	13,676	3,20,207	2,76,773	2,39,749
Other sorts ... ... ,,	1,390	2,043	2,400	53,589	55,741	1,17,293
Soda Compounds—						
Bicarbonate of soda ... ... ,,	36,131	35,214	17,304	1,63,905	2,12,223	1,12,870
Bichromate of soda ... ... ,,	4,017	3,388	4,696	86,679	71,815	92,582
Borax and Boracic Acid ... ... ,,	3,381	3,488	6,467	63,103	61,187	1,02,108
Caustic soda ... ... ,,	24,444	26,647	21,462	2,86,883	3,47,209	3,91,480
Soda sulphide ... ... ,,	16,960	35,807	36,619	1,40,496	2,65,616	2,65,102
Sodium carbonate, (Soda ash and Soda crystals) ... ... ,,	100,941	151,509	154,102	4,58,438	7,66,546	6,82,914
Sodium silicate ... ... ,,	3,653	4,967	8,987	27,591	36,719	56,705
Other sorts ... ... ,,	9,533	16,899	17,344	2,10,785	3,38,817	5,27,920
Sulphur—(Brimstone) ... ... ,,	42,976	40,466	44,697	2,27,469	3,35,125	2,84,366
Zinc Compounds—Chloride ... ... ,,	21,259	26,628	24,274	3,45,197	3,94,178	3,44,346
,, ,, Other sorts ... ... ,,	184	587	305	4,753	15,741	8,517

Other sort of Chemicals	...value.	...	.....	.....	14,84,281	28 17,701	30,91,918
China Clay	cwts	332,985	439,149	459,682	13,04,429	16,77,213	15,97,362
Clocks and Watches	No.	262,398	376,697	362,140	11,94,686	12,60,640	13,05,415
Clocks and Watches, parts of	value.	.....	.....	363	47,622	45,088	52,716
Coal	tons.	232,606	118,027	207,099	53,54,193	26,20,449	45,44,986
Coke	,,	2,313	519	793	82,196	21,153	28,693
Coffee	cwts.	6,707	9,731	9,196	2,92,293	4,86,654	4,28,617
Coir Manufactured and unmanufactured	tons.	501	324	363	72,830	43,953	50,183
Cordage and Rope of Vegetable Fibre (excluding Jute and Cotton)	cwts.	5,957	8,665	4,057	4,41,017	7,13,381	3,25,780
Cork Manufactures...	,,	889	1,323	1,521	89,334	78,502	1,04,370
Cutlery	value.	.....	.....	.....	8,46,556	12,95,918	12,49,030
Drugs and Medicines (excluding Chemicals and Narcotics):—							
Aloes	cwts.	547	1,956	954	12,394	56,842	24,402
Assafoetida	,,	2,715	3,947	3,236	1,86,102	1,57,412	1,14,529
Camphor	lbs.	355,239	579,052	606,236	7,21,493	11,84,019	12,16,463
Codliver Oil	lbs.	28,488	19,149	7,733	55,941	51,224	8,630
Preparations of opium and morphia—							
Morphia	ounces	103	312	441	1,376	4,187	6,949
Preparations of opium and morphia.	value.	.....	.....	.....	13,074	29,830	28,671
Proprietary and patent medicines ...	,,	.....	.....	.....	12,02,019	15,38,032	14,38,912
Quinine salts—Quinine sulphate or bisulphate	lbs.	27,661	32,507	25,595	7,13,038	7,05,757	5,37,514
,, ,, Quinine hydrochloride or bihydrochloride	,,	2,279	3,557	2,373	75,803	1,07,858	63,312
,, ,, Other sorts	,,	5,277	6,638	3,839	1,08,571	1,23,795	1,26,005
Saccharine	,,	71	596	2,754	5,907	8,993	15,363
Other sorts	value.	.....	.....	.....	37,41,880	42,14,671	40,17,593
Dyeing and Tanning Substances—							
Aniline	lbs.	6,735,301	7,874,291	10,691,690	99,69,382	1,03,45,442	1,44,79,200
Alizarine	,,	959,472	3,386,566	3,439,700	6,31,045	20,24,752	20,62,351
Barks for Tanning	cwts.	13,474	433	369	1,08,175	5,920	1,685
Cochineal	,,	2,380	1,741	2,220	3,61,870	3,15,926	4,52,686
Saffron	lbs.	28,000	51,053	55,413	13,29,326	13,83,182	11,84,393
Indigo, Synthetic	cwts.	23	.....	83	2,728	.....	14,435
Other sorts (including lac dye) ...	,,	22,179	5,323	4,591	2,53,294	1,85,217	1,68,502

FOREIGN TRADE OF THE PORT OF BOMBAY—IMPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1925–1926.	1926–1927.	1927–1928.	1925–1926.	1926–1927.	1927–1928.
				Rs.	Rs.	Rs.
Earthenware and Porcelain—						
Earthenware—						
Pipes of Earthenware ... ... cwts.	2,667	30	50	23,093	710	2,051
Sanitaryware ... ... value.	.....	.....	.....	1,75,693	3,42,638	2,49,125
Other kinds ... ... ,,	.....	.....	.....	10,89,136	12,61,919	10,30,276
Porcelain—						
Electrical ... ... ,,	.....	.....	.....	83,146	95,390	1,13,830
Other kinds ... ... ,,	.....	.....	.....	9,66,352	15,91,940	14,98,753
Electroplatedware ... ... ,,	.....	.....	.....	1,73,713	2,50,983	3,47,383
Fire works ... ... lbs.	2,351,696	3,631,014	2,842,643	9,07,938	14,41,876	8,65,203
Fish excluding Canned Fish ... ... cwts.	30,068	23,727	30,686	3,92,825	3,38,687	4,34,769
Fruits and Vegetables—						
Fresh fruits and vegetables of all kinds ... ...value.	.....	.....	.....	3,91,269	15,47,980	7,84,119
Fruits and vegetables, dried, salted or preserved—						
Almonds ... ... tons.	3,144	4,956	5,308	27,89,657	40,61,734	46,63,931
Currants and Raisins ... ... ,,	698	1,119	710	2,50,089	4,18,017	2,18,510
Dates .. .. ,,	30,579	20,686	39,099	58,33,507	38,27,535	74,22,733
Other sorts ... ... ,,	2,471	2,835	5,659	6,60,165	6,30,053	10,45,575
Furniture and Cabinetware—						
Bedsteads ... ...value.	.....	.....	.....	1,74,867	2,00,060	1,90,015
Furniture of wood and other materials (other than bedsteads) .. ... ,,	.....	.....	.....	5,05,582	9,77,303	8,97,744
Mouldings ... ... ,,	.....	.....	.....	3,78,845	4,03,116	2,97,598
Glass and Glassware—						
Bangles ... ... ,,	.....	.....	.....	66,66,216	45,89,609	46,95,964
Beads and false pearls ... ... cwts.	14,468	13,248	13,715	13,14,322	10,07,521	10,77,353
Bottles and phials ... ... gross	208,358	221,785	208,729	11,64,891	11,98,093	8,91,793

Funnels, globes and glass of							
Lamps	value	.....	.....	.....	5,54,301	6,57,053	8,61,386
Sheet and Plate	sq. ft.	6,474,831	6,890,410	7,985,804	10,60,661	10,66,536	11,46,884
Tableware including decanters, tumblers, etc.	value	.....	.....	.....	2,97,237	2,49,199	3,76,826
Other sorts	,,	.....	.....	.....	13,24,878	14,28,101	12,55,130
Glue	cwts.	4,842	4,699	5,428	1,41,191	1,49,415	1,52,750
Grain, Pulse and Flour—							
Beans, dry	tons.	202	164	73	62,323	35,887	14,606
Jowar and Bajree	,,	...	506	43	21	91,542	8,160
Barley	,,	17	2,489	77	1,835	4,69,439	13,331
Pulse	,,	263	5,384	2,566	62,148	11,86,346	5,32,763
Rice	,,	184	202	27,681	44,061	47,921	39,64,124
Wheat	,,	19,168	4,606	43,642	31,47,424	8,25,311	70,13,763
Wheat Flour	,,	123	38	103	32,942	9,152	22,316
Other sorts	,,	119	1,179	197	17,815	58,405	29,871
Graphite Crucibles	cwts.	2,857	1,622	2,448	1,34,004	89,107	1,13,572
Gums and Resins—							
Arabic	,,	2,793	4,810	4,592	79,739	1,12,114	1,01,353
Benjamin	,,	7,000	6,957	8,524	2,80,741	3,32,548	4,29,429
Olibanum or frankincense	,,	31,889	24,344	20,492	4,18,455	2,90,931	2,74,655
Rosin	,,	7,804	7,103	8,211	66,010	70,723	92,798
Other sorts	,,	29,308	35,965	45,348	6,02,039	9,62,690	15,72,194
Hardware—							
Agricultural Implements	value.	.....	.....	.....	1,27,328	94,638	1,93,216
Builder's hardware, *viz.*, locks, hinges, etc.	,,	.....	.....	.....	6,02,245	8,81,010	8,54,802
Domestic hardware	,,	.....	.....	.....	2,57,687	2,97,812	6,25,882
Enamelled ironware	,,	.....	.....	.....	8,02,426	8,87,895	6,89,449
Gas mantles	,,	.....	.....	.....	3,58,042	3,86,060	5,04,725
Implements and tools other than agricultural implements and machine tools	,,	.....	.....	.....	17,54,361	20,32,218	18,43,326
Lamps, glass	No.	15,235	25,907	41,891	41,816	52,131	41,339
Lamps, metal	,,	1,829,207	1,543,437	1,651,773	25,97,242	23,95,172	24,83,069
Parts of lamps other than glass ...	value	.....	.....	.....	2,94,182	3,67,120	5,38,463
Safes and strong Boxes of metal ...	No.	153	166	71	48,531	59,889	13,605

FOREIGN TRADE OF THE PORT OF BOMBAY—IMPORTS—(*continued*).

ARTICLES.		Quantities.			Value.		
		1925-1926.	1926-1927.	1927-1928	1925-1926.	1926-1927.	1927-1928.
Hardware—*contd.*					Rs	Rs.	Rs.
Stoves	No.	89,576	80,920	79,936	4,92,657	4,37,299	3,79,104
Other sorts	value	.....	.....	.....	87,08,383	77,34,292	81,19,077
Hides—raw	tons.	76	148	341	93,851	1,59,761	6,65,956
Skins—raw	„	476	700	636	6,51,132	8,93,521	7,93,961
Hides (Tanned or Dressed)	„	20	14	4	70,317	73,537	36,960
Skins (Tanned or Dressed)	„	32	22	20	2,80,247	2,51,170	2,16,978
Hops	cwts.	344	438	262	44,046	65,471	42,697
Horns, tips and pieces of horn	„	50	4	3	26,414	94,182	2,183
Instruments and Apparatus and Appliances and parts thereof—							
Optical	value.	.....	.....	.....	3,01,814	3,91,651	4,01,049
Electrical:—							
Electric fans and parts thereof ...	„	.....	.....	.....	7,68,741	6,91,988	7,36,727
Electric wires and cables—							
Rubber insulated	„	.....	.....	.....	13,49,373	11,87,909	12,64,228
Insulations other than rubber	„	.....	.....	.....	9,75,205	13,56,176	16,25,209
Telegraph and telephone wires & cables	„	.....	.....	.....	14,907	31,103	31,034
Bare Copper Wire	„	.....	.....	.....	5,55,284	7,29,977	6,80,930
Telegraph and telephone instruments and apparatus	„	.....	.....	.....	65,848	1,49,068	2,57,513
Electric lamps and parts thereof:—							
Electric Glow Lamps	No.	1,727,423	1,313,889	2,146,695	7,12,768	6,70,035	10,05,001
Electric Lamps, other sorts ...	value.	.....	.....	.....	77,587	83,425	1,70,484
Parts and Accessories of Electric Lamps	„	.....	.....	.....	1,44,449	2,39,868	3,35,600
Batteries	„	.....	.....	.....	2,12,979	2,29,209	1 46,245

Carbons (electric) and furnace electrodes	value:	.....	.....	.....	28,918	29,688	59,355
Accumulators and parts	„	.....	.....	.....	6,20,708	7,81,916	6,28,554
Electric lighting accessories and fittings	„	.....	.....	.....	1,89,258	3,08,789	4,21,035
Electric Meters	„	.....	.....	.....	2,39,536	1,60,417	2,86,550
Other sorts of electrical instruments...	„	.....	.....	.....	9,510	30,136	21,433
Electro medical apparatus	„	.....	.....	.....	1,93,001	1,02,448	1,19,322
Switch boards	„	.....	.....	.....	17,616	16,396	30,782
Other sorts of electric not enumerated above	„	.....	.....	.....	9,28,156	9,81,206	9,17,105
Musical :—							
Organs and Harmoniums	No.	105	101	135	29,338	19,022	13,154
Pianos and Piano players	„	73	115	134	64,755	99,517	1,12,619
Talking machines and accessories—							
Talking machines	„	3,183	2,890	2,827	1,07,872	93,585	92,428
Records	„	11,634	16,668	38,578	19,183	16,814	32,874
Accessories	value.	.....	.....	.....	2,13,870	1,40,361	1,39,522
Other sorts	„	.....	.....	.....	3,32,682	2,54,866	2,20,906
Photographic :—							
Cinematograph films :—							
Blank Films on which no picture has been impressed	length in feet	8,343,550	11,237,434	9,407,723	8,12,466	8,89,517	4,41,554
Exposed Films	„			4,533,958			4,15,749
Photographic other than Cinema films	value.	.....	.....	.....	9,54,411	13,77,868	12,19,150
Scientific and philosophical	„	.....	.....	.....	11,09,162	8,58,042	10,32,367
Surgical	„	.....	.....	.....	6,76,929	9,06,526	10,17,786
Wireless apparatus	„	.....	.....	.....	3,11,429	3,47,744	9,19,194
Other sorts	„	.....	.....	.....	2,74,685	4,55,242	5,79,401
Ivory, unmanufactured	lbs.	244,486	227,399	276,478	22,02,842	18,40,795	20,68,082
„ manufactured	value.	.....	.....	.....	14,358	13,677	33,712
Jewellery, and Plate of gold and silver (excluding imitation jewellery, precious stones and pearls unset)	„	.....	.....	.....	9,13,614	23,43,846	6,83,317
Leather—							
Unwrought	cwts.	376	1,389	1,120	1,43,709	2 73,235	3,50,252

FOREIGN TRADE OF THE PORT OF BOMBAY—IMPORTS—(*continued*).

ARTICLES.		Quantities.			Value.		
		1925-1926.	1926-1927.	1927-1928.	1925-1926.	1926-1927.	1927-1928.
					Rs.	Rs.	Rs.
Leather Cloth including artificial leather	sq. yards.	93,659	106,049	154,991	1,38,144	1,67,887	1,65,894
„ Manufactures—							
Bags and trunks	cwts.	167	190	158	45,446	52,179	49,200
Pickers	„	2,720	2,318	3,321	5,23,057	7,06,054	6,85,635
Picking bands and straps	„	1,581	2,004	2,203	4,03,894	5,95,122	5,48,125
Roller skins	„	552	612	645	7,07,295	6,29,494	7,58,402
Saddlery and harness	„	280	261	186	69,826	67,513	99,503
Other sorts	„	1,463	2,708	5,028	2,54,132	3,32,769	3,63,196
Liquors including methylated and perfumed spirits—							
Ale and Beer	gallons.	868,544	1,030,197	1,241,429	18,26,447	20,25,198	22,67,542
Stout and Porter	„	49,248	52,931	52,626	1,91,517	1,74,655	1,75,878
Spirits—							
Brandy	„	158,785	179,653	155,369	16,47,487	19,78,974	16,18,417
Whisky	„	132,679	135,342	133,270	21,60,875	21,57,730	20,26,887
Gin	„	33,780	34,019	35,272	3,29,002	3,13,761	3,28,656
Liqueurs	„	3,012	2,828	3,637	51,406	44,099	64,278
Rum	„	21,136	16,608	10,103	92,142	83,585	59,633
Spirit present in drugs, medicines or chemicals	„	48,876	53,016	51,200	12,41,413	15,05,382	13,73,234
Spirit perfumed	„	8,578	7,236	5,698	5,05,243	4,79,987	4,34,862
Spirit denatured	„	213,426	245,584	301,103	2,68,892	3,17,121	3,56,852
Other sorts	„	14,188	10,940	9,090	3,65,172	3,62,043	3,35,291
Wines—							
Champagne and other sparkling wines	„	9,546	10,507	8,977	2,54,985	2,87,455	2,61,613

Port ... ... gallons.	11,344	11,978	11,150	1,38,062	1,51,743	1,40,394
Still red wine other than port ... „	21,042	23,942	20,247	1,60,024	2,12,648	1,44,065
Sherry, Madeira and Marsala... ... „	10,455	9,235	10,272	1,36,843	1,27,365	1,33,010
Still white wine other than Sherry, Madeira and Marsala ... ... „	3,429	4,265	5,662	32,359	42,212	49,507
Other sorts including Vermouth and Ginger wine ... ... „	24,392	28,926	28,359	1,88,867	1,91,675	2,02,042
Cider and other fermented Liquors ... „	4,774	2,300	2,760	24,374	11,790	14,835
Machinery and Mill Work :—						
Prime-Movers other than electrical—						
Locomotives.—(excldg. those for Railways)—						
Oil Engines ... ... No.	37	12	4	1, 31,055	34,375	26,843
Parts of Oil Engines ... ... value.	.....	.....	.....	4,102	3,275	90
Steam Engines ... ... No.	110	155	92	9,52,505	13,62,062	8,04,294
Parts of Steam Engines ... value.	.....	.....	.....	2,01,514	1,72,513	2,76,475
Others ... ... „	.....	.....	.....	2,08,429	38,990	2,735
Other than Locomotives—						
Gas Engines ... ... No.	12	17	7	1,14,409	10,367	15,689
Parts of Gas Engines ... ... value.	.....	.....	.....	18,291	12,449	16,984
Oil Engines ... ... No.	1,935	1,610	1,625	41,55,865	33,74,561	34,29,914
Parts of Oil Engines ... ... value.	.....	.....	.....	6,18,095	6,45,621	7,34,268
Steam Engines ... ... No.	161	68	85	16,01,516	5,08,705	8,25,555
Parts of Steam Engines ... value.	.....	.....	.....	2,85,752	2,62,090	2,35,314
Others ... ... „	.....	.....	.....	1,42,246	48,667	27,894
Electrical machinery—						
Control and switch gear ... „	.....	.....	.....	16,34,126	12,51,287	10,57,517
Generators, alternators and dynamos „	.....	.....	.....	8,97,542	10,63,393	9,15,613
Motors ... ... „	.....	.....	.....	9,38,474	8,18,687	9,83,403
Transformers ... ... „	.....	.....	.....	11,00,278	12,78,415	3,42,412
Turbo-generating sets ... ... „	.....	.....	.....	21,26,528	2,78,043	1,26,676
Others ... ... „	.....	.....	.....	26,98,471	36,46,764	27,09,445
Aerated Water making machinery.. ... „	.....	.....	.....	1,02,056	80,520	65,263
Agricultural machinery ... ... „	.....	.....	.....	6,10,095	4,17,308	3,48,194
Boilers ... ... „	.....	.....	.....	25,44,986	16,90,269	19,72,881
Boot and Shoe manufacturing machinery „	.....	.....	.....	40,358	2,361	19,317

FOREIGN TRADE OF THE PORT OF BOMBAY—IMPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1925-1926.	1926-1927.	1927-1928.	1925-1926.	1926-1927.	1927-1928.
				Rs.	Rs.	Rs.
Machinery & Mill Work—*contd.*						
Metal working machy. & machine tools. value	.....	.....	.....	16,10,690	16,65,854	21,38,069
Mining machinery ... ... ,,	.....	.....	.....	3,15,428	2,58,526	2,22,393
Oil crushing & refining machinery ... ,,	.....	.....	.....	1,66,300	4,40,987	8,00,046
Paper mill machinery ... ... ,,	.....	.....	.....	14,459	28,525	25,677
Refrigerating machinery ... ... ,,	.....	.....	.....	2,39,962	1,79,167	2,52,903
Rice & flour mill machinery ... ... ,,	.....	.....	.....	3,65,072	5,48,105	5,29,629
Saw mill & wood working machinery ... ,,	.....	.....	.....	2,33,564	3,01,086	2,36,318
Sewing and knitting machines ... ... No.	13,582	13,388	12,261	15,89,032	14,71,855	11,70,093
,, ,, ,, parts of. value.	.....	.....	.....	1,01,066	1,81,038	98,685
Sugar machinery ... ... ,,	.....	.....	.....	70,690	54,246	43,581
Textile machinery—						
Cotton—Bleaching and Dyeing machinery,,	.....	.....	.....	2,87,560	1,77,597	4,03,596
,, Printing machinery ... ... ,,	.....	.....	.....	7,174	37,575	9,333
,, Spinning machinery ... ... ,,	.....	.....	.....	94,66,585	61,39,247	70,66,825
,, Weaving machinery ... ... ,,	.....	.....	.....	54,58,860	48,39,354	59,87,555
,, machinery, other sorts of ... ,,	.....	.....	.....	34,48,307	20,11,267	14,55,493
Shuttles ... ... ,,	.....	.....	.....	5,98,173	6,25,649	8,76,032
Wool machinery ... ... ,,	.....	.....	.....	66,526	2,21,075	50,995
Other sorts ... ... ,,	.....	.....	.....	1,41,033	1,15,689	2,89,323
Typewriters ... ... No.	3,200	4,367	5,371	4,30,156	6,43,228	7,85,867
,, parts and accessories of... value.	.....	.....	.....	27,752	42,072	59,673
Other sorts of machinery ... ... ,,	.....	.....	.....	60,54,096	59,39,829	58,34,660
Metals and Ores—						
Aluminium (Unwrought) Ingots, blocks, bars, etc. ... ... cwts.	2	1,521	20	960	71,705	1,420
,, (Wrought) Circles ... ,,	45,116	45,527	61,872	45,59,196	43,79,840	56,41,045

Aluminium Wrought Sheets ... .. cwts.	1,368	1,319	1,897	1,32,590	1,17,195	1,57,562
„ „ Other kinds ... „	2,308	935	1,981	2,70,951	1,07,803	1,76,179
Brass, Bronze & similar Alloys—						
Unwrought ... ... „	5,435	863	995	1,87,762	27,201	30,778
Wrought:—						
Mixed or yellow metal for sheathings „	178,045	244,420	249,372	89,45,828	1,18,43,682	1,14,10,739
Other kinds ... ... „	96,886	31,789	23,013	48,93,445	15,93,920	12,22,566
Copper :—						
Ore ... ... tons.	2	3	.....	2,416	2,834	.....
Old for re-manufacture ... ... cwts.	1,448	3,462	1,620	51,581	88,973	57,809
Unwrought—Tiles, ingots, cakes, bricks and slabs .. .. „	13,698	5,131	1,374	5,94,806	2,22,551	59,996
Unwrought—Other sorts ... ... „	274	.....	.....	17,561	.....	.....
Wrought—Rods ... ... „	3,487	4,745	6,154	1,77,618	2,63,351	3,23,862
„ Sheets ... ... „	161,055	169,474	136,360	87,95,107	77,00,891	65,78,204
„ Tubes ... ... „	2,048	3,217	2,485	1,16,115	2,29,547	1,61,866
„ Wire (other than telegraph and telephone) ... „	1,938	1,268	1,752	1,19,477	77,711	1,04,410
„ Other sorts... ... ... „	4,435	3,714	1,942	3,64,181	2,83,487	2,11,747
German and Nickel silver ... ... „	13,336	10,597	11,617	12,70,291	9,54,506	9,83,648
Iron :—						
Pig ... ... tons.	1,380	243	1,599	1,16,404	19,679	1,38,275
Manufactures :—						
Angle tee, bolt and rod ... ... „	7	166	4	2,374	22,028	429
Bars and channels ... . „	660	546	426	1,16,296	1,14,932	85,861
Rice bowls ... ... „	44	59	32	17,418	21,745	10,204
Iron or Steel;—						
Anchors and cables ... ... „	35	25	68	13,981	11,018	21,614
Beams, channels, pillars, girders and bridge work .. .. „	19,765	17,619	30,113	23,23,793	19,33,791	30,67,366
Bolts and nuts ... ... „	2,479	4,118	2,816	7,94,079	10,68,113	8,05,066
Fencing materials and wire ... „	2,618	2,099	2,825	7,49,353	6,57,317	7,56,138
Hoops and strips ... ... „	19,764	15,891	14,787	31,65,995	21,25,730	19,94,231
Nails, rivets and washers ... ... „	5,713	6,057	7,075	16,90,539	17,64,834	20,73,971
Old for remanufacture ... ... „	640	4,395	987	24,031	1,78,153	39,311
Pipes and fittings—cast ... ... „	5,932	4,504	5,353	12,76,693	9,66,949	11,61,078

FOREIGN TRADE OF THE PORT OF BOMBAY—IMPORTS—(*continued.*)

ARTICLES.		Quantities.			Value.		
		1925-1926.	1926-1927.	1927-1928.	1925-1926.	1926-1927.	1927-1928.
Metals and Ores—*contd.*					Rs.	Rs.	Rs.
Iron or Steel—(*contd.*)							
Rails, chairs and fish plates	tons.	9,137	2,124	1,822	11,74,107	2,68,102	1,90,395
Wood screws and metal thread screws	,,	228	223	433	1,65,611	1,75,408	2,83,810
Sheets and plates—							
Galvanised—Corrugated	,,	76,658	50,187	72,553	1,87,62,052	1,19,43,800	1,55,07,514
,, Plain	,,	6,862	6,535	8,124	17,88,406	16,83,647	19,02,586
Tinned—Tin plates	,,	8,787	7,204	6,394	30,03,788	23,91,014	20,75,021
,, Other sorts	,,	45	...	911	6,496	.....	3,19,733
Not galvanized or tinned	,,	28,447	18,308	23,870	40,92,262	22,94,023	30,70,482
Other sorts	,,	1,256	883	1,411	1,42,731	1,01,133	1,57,967
Tubes, pipes and fittings—Wrought	,,	8,669	7,095	8,823	25,69,570	20,33,247	22,09,455
Wire other than fencing wire	,,	1,479	1,714	2,345	2,78,393	2,94,913	4,03,826
Wire nails	,,	1,178	1,933	2,561	2,01,388	3,17,146	4,26,550
Wire rope	,,	265	214	265	1,58,967	1,26,636	1,46,638
Other manufactures of Iron or Steel	,,	5,598	5,063	7,820	15,31,267	13,34,149	18,35,534
Steel—Angle	,,	10,518	12,823	17,373	10,57,615	12,21,343	16,54,368
,, Spring	,,	2,084	955	1,432	3,89,825	1,62,679	2,39,950
,, Bars other than Cast Steel	,,	42,766	53,666	61,240	43,50,136	50,18,651	59,00,206
,, Cast—Tool steel	,,	374	498	390	2,62,429	4,08,050	3,46,370
Cast steel bars	,,	615	70	22	1,40,156	21,729	6,852
Other cast steel	,,	200	145	138	50,620	31,351	35,060
,, Ingots, blooms, billets and slabs	,,	257	144	304	38,006	19,822	43,092
Lead—Unwrought—Ore	,,	100	76	119	62,380	41,108	53,978
,, ,, Pig	cwts.	405	149	41	8,046	3,294	789
,, ,, Other sorts	,,	293	1,692	....	2,799	27,309	....

Lead Wrought—Sheets, pipes and tubes cwts.	8,216	8,215	8,970	2,21,808	1,86,242	1,88,422
„ „ Other sorts ... ... „	2,676	3,451	2,386	66,453	86,172	58,168
Quicksilver ... ... lbs.	114,166	86,639	62,310	2,58,068	2,48,104	2,16,042
Solder ... ... cwts.	61	247	1,609	5,864	26,970	1,74,800
Tin—Unwrought ... ... „	12,963	10,326	16,674	21,35,032	19,70,962	31,51,614
„ Wrought ... ... „	1,313	246	136	2,47,160	59,006	31,968
Zinc or spelter—Unwrought ... „	17,986	24,641	43,545	4,24,352	5,44,675	8,13,607
„ Wrought or manufactured „	5,600	7,103	7,336	1,88,576	2,26,417	2,13,257
„ Other sorts ... ... „	904	488	84	20,288	9,389	1,951
Metals—Other sorts ... ... „	3,305	5,361	3,605	2,31,527	3,78,812	2,31,381
Ores—Other sorts ... ... tons.	1	10	....	1,270	1,766	....
Manures—						
Artificial and Mineral manures—						
Nitrate of Soda ... ... „	374	285	376	69,305	51,511	67,816
Sulphate of Ammonia ... ... „	494	1,034	1,784	94,013	1,91,112	3,03,613
Other sorts ... ... „	184	272	205	29,552	35,951	29,672
Fish manures ... ... „	3,879	3,126	4,557	4,15,685	3,19,392	4,18,171
Hornmeal ... ... „	....	518	20	.....	92,435	4,170
Other kinds excldg. Oil Cake ... „	407	69	50	29,416	5,544	2,008
Matches—Safety ... ... gross of boxes	1,196,716	551,903	395,781	11,60,278	5,24,429	3,88,434
„ Other sorts ... ... „	1,317,234	879,825	349,367	12,63,325	9,10,890	3,95,348
Match making materials ... ... lbs.	696,879	88,456	40	2,44,013	49,354	10
Mats and mattings (except coir and rubber) ... ...sq. yds.	551,235	758,083	436,708	2,45,830	3,37,792	1,84,880
Oil Mineral—Kerosene ... ... gals.	20,190,335	13,718,485	22,034,929	1,24,19,384	85,27,931	1,00,45,141
„ „ Fuel ... ... „	51,740,711	45,003,305	49,999,766	1,14,96,775	1,02,83,759	1,05,45,012
„ „ Lubricating ... ... „	3,922,182	3,546,283	3,828,027	55,12,097	50,46,676	44,68,933
„ Other sorts ... ... „	1,236,139	1,190,783	1,239,246	13,96,648	11,11,204	13,03,352
„ Animal ... ... „	7,864	3,962	7,581	28,392	12,017	23,542
„ Essential natural ... ... „	7,793	9,207	9,135	2,19,198	2,60,695	2,20,954
„ Synthetic ... ... „	1,256	2,062	2,587	69,717	89,059	1,12,328

FOREIGN TRADE OF THE PORT OF BOMBAY—IMPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1925-1926.	1926-1927.	1927-1928.	1925-1926.	1926-1927.	1927-1928.
Oil—*contd.*				Rs.	Rs.	Rs.
Oil Linseed ... ... gals.	172,007	158,853	186,134	7,31,304	7,63,886	6,89,464
„ Other sorts ... ... „	20,164	8,651	173,342	1,02,578	47,465	3,41,370
Oil cloth and Floor cloth ... ...sq.yds.	341,798	388,275	359,923	4,25,489	3,98,904	3,50,954
Opium ... ... lbs.	.....	.....	20	.....	.....	807
Packing—Engine and Boiler of all kinds value.	.....	.....	.....	53,954	34,639	56,634
Paints and Colours—						
Enamels prepared ... . cwts.	1,855	2,121	2,890	1,63,844	1,84,845	2,31,630
Graphite ... ... „	2,294	,925	2,982	54,313	45,888	46,727
Red Lead (Genuine dry) .. ... „	7,331	10,143	11,915	2,31,698	2,84,773	297,918
„ (Reduced „) .. ... „	491	585	44	10,080	5,733	731
White Lead (Genuine „) ... ... „	1,384	2,659	3,388	48,126	75,108	90,540
„ (Reduced „) .. ... „	69	125	31	2,280	2,655	825
„ (Genuine moist). ... „	1,187	1,896	3,798	43,755	57,311	1,00,276
„ (Reduced „) ... „	281	343	75	8,724	9,737	2,474
Zinc, white (Genuine dry) ... ... „	1,056	955	1,547	42,309	32,798	43,792
„ (Reduced „) ... ... „	97	124	295	2,028	2,950	4,109
„ (Genuine moist) ... .. „	17,725	20,748	23,617	6,90,263	7,65,999	7,66,527
„ (Reduced „) ... ... „	802	134	341	25,962	2,464	9,353
Other sorts ... . „	75,108	73,666	82,709	23,26,501	22,59,986	22,83,906
Painter's materials—						
Turpentine ... ... „	3,991	6,455	4,927	1,28,318	3,50,228	1,35,248
Varnish ... ... „	10,092	11,579	11,437	7,28,833	8,91,198	8,24,069
Other sorts ... ...value.	.....	.....	.....	2,64,501	3,11,345	4,20,396

Paraffin Wax	cwts.	376	427	338	1,67,405	1,69,267	99,481
Paper and Pasteboard	,,	675,572	700,856	776,065	1,02,03,763	1,06,56,640	1,15,67,206
Paper making materials	,,	4,532	7,573	1,643	57,964	94,489	15,446
Perfumery	value.	.....	.....	.....	1,16,425	2,24,990	3,00,392
Pitch and Tar	cwts.	61,106	29,307	70,545	2,93,011	1,38,982	4,31,654
Plants—living, including bulbs and seeds for sowing	value	.....	.....	.....	1,03,046	97,476	88,907
Polishes and Compositions for application to—							
Leather	value.	.....	.....	.....	4,65,816	4,50,733	5,12,350
Metals	,,	.....	.....	.....	1,71,114	1,23,857	1,51,029
Wood	,,	.....	.....	.....	44,119	45,132	48,387
Other sorts	,,		.....	.....		29,835	76,723
Precious stones	,,	.....	.....	.....	57,24,629	40,06,305	53,98,045
Pearls	,,	.....	.....	.....	43,24,880	34,48,047	40,72,877
Printing & Litho machy. & materials ...	,,	.....	.....	.....	9,33,754	9,33,370	16,01,471
Provisions and Oilmanstores :—							
Biscuits and cakes	cwts.	6,772	6,775	7,947	6,71,171	7,43,240	8,58,612
Cheese incldg. Caramels	,,	3,084	3,775	3,911	3,74,872	3,93,789	3,67,960
Cocoa & chocolate	,,	980	897	869	1,03,481	1,03,557	59,696
Milk, condensed and preserved ...	,,	4,412	6,320	4,608	2,94,987	4,20,341	3,53,760
Ham and bacon	,,	4,561	4,027	4,064	5,61,575	5,01,151	4,48,831
Farinaceous and patent food	,,	44,131	150,620	55,444	8,48,472	19,86,435	14,45,346
Jams and jellies	,,	4,251	4,385	4,334	2,32,603	2,23,154	2,24,272
Pickles, chutnies, sauces and condiments.	,,	325	343	312	22,379	22,714	41,304
Confectionery	tons.	373	472	443	7,47,950	8,00,667	8,78,991
Canned & bottled Provisions.—							
Canned or bottled fruits	,,	4,621	4,971	6,287	2,27,808	2,31,834	3,82,127
Tinned or canned fish	,,	1,803	2,427	1,298	1,18,059	1,38,859	88,241
Vegetable Products—							
Vegetable Ghee, etc	,,	.....	.....	¶ 147,660	.....	.....	¶ 67,22,458
Other sorts	,,	163,772	189,704	34,661	95,19,061	95,76,211	24,15,318
Ghi	,,	2,031	567	245	1,26,598	36,488	14,872
Isinglass	,,	264	386	514	78,090	79,203	1,14,655
Other sorts of Provisions	value	.....	.....	.....	1,73,789	1,62,857	1,82,258

¶ Separately recorded since 1st April 1927.

FOREIGN TRADE OF THE PORT OF BOMBAY.—IMPORTS—(*continued*).

ARTICLES.		Quantities.			Value.		
		1925-1926.	1926-1927.	1927-1928.	1925-1926.	1926-1927.	1927-1928.
					Rs.	Rs.	Rs.
Prints, Engravings and Pictures	value.	.....	.....	.....	1,53,985	1,92,886	2,02,113
Railway plant and Rolling Stock :—							
Carriages and wagons and parts thereof	,,	.....	.....	.....	96,14,430	36,71,660	91,71,644
Locomotive engines and tenders and parts thereof	,,	.....	.....	.....	22,80,591	13,56,886	19,04,392
Materials for Construction :—							
Bridge-work	tons.	1,183	436	¶	2,57,053	1,05,146	¶ .....
Sleepers and keys of steel or iron ...	,,	13,464	24,777	38,991	21,34,751	29,24,600	50,78,193
Sleepers of wood	,,	360	1,325	2,840	51,480	2,18,601	3,15,344
Other kinds of materials	,,	847	1,034	1,210	4,17,371	5,78,763	11,93,633
Rubber :—Raw	lbs.	34,656	1,987	163	40,631	3,925	375
Manufactures :—							
Pneumatic motor covers	No.	116,298	110,438	147,426	55,40,442	43,41,874	60,96,964
,, ,, tubes	,,	142,211	133,209	166,602	12,18,148	9,02,921	11,98,029
,, ,, cycle covers ...	,,	3,039	3,991	5,310	72,089	62,618	68,570
,, ,, ,, tubes ...	,,	4,964	5,909	12,154	27,745	25,580	25,965
,, cycle covers	,,	203,849	257,074	262,456	6,23,964	5,78,310	4,15,885
,, ,, tubes	,,	251,708	314,142	311,317	3,78,252	4,08,919	3,74,948
Solid rubber tyres	,,	4,434	3,834	4,297	5,63,397	5,32,023	6,58,130

Other sorts ... ... value.	... ..	.....	.....	11,85,852	13,13,298	11,78,266
Seeds—Essential ... ... tons.	371	748	925	1,30,579	2,68,860	4,31,226
Non-Essential copra or cocoanut kernel „	2,823	136	1,423	10,84,223	63,923	5,38,959
Non-Essential, Other sorts ... ... „	147	354	151	36,321	92,243	37,952
Other than oil seeds ... ... „	212	76	12	1,04,437	37,596	11,366
Shells and Cowries—						
Cowries ... ... cwts.	15,853	14,970	6,082	1,38,120	1,14,261	40,551
Shells ... ... „	12,442	14,027	18,965	61,821	83,532	62,971
Smoker's requisites ... ... value.	.....	.....	.....	1,42,520	1,40,233	2,92,764
Soap ... ... cwts.	179,077	168,907	167,968	56,64,009	56,61,264	60,07,353
Spices—Betelnuts ... ... „	196,319	164,914	121,676	39,08,465	32,99,609	25,11,921
„ Cardamoms ... ... „	267	388	119	66,416	25,964	13,752
„ Cassia ... ... „	27,579	42,220	27,715	5,43,644	8,46,598	5,26,655
„ Cloves ... ... „	96,798	63,906	63,577	53,66,003	29,36,158	28,37,326
„ Ginger ... ... „	4,600	1,446	952	2,02,494	52,512	37,806
„ Nutmegs ... ... „	5,467	4,097	4,328	3,05,193	3,59,953	3,73,202
„ Pepper ... ... „	1,651	12,480	2,166	87,391	5,46,514	1,85,895
„ Other sorts ... ... „	2,223	1,862	2,835	1,48,860	1,89,775	2,11,996
Starch ... ... „	137,686	148,923	179,056	15,93,604	5,26,260	17,71,498
Farina and potato flour ... ... „	56,998	71,981	68,148	7,93,498	8,41,905	8,39,063
Stationery ... ... value.	.....	.....	.....	35,14,870	31,39,570	38,15,579
Stones and Marble ... ... tons.	1,632	2,037	1,653	1,18,042	1,45,689	1,56,724
„ „ „ Articles of ... ... „	421	324	315	69,917	60,606	68,116
Sugar—						
Beet ... ... „	27,282	87,141	14,930	55,80,692	1,76,02,239	30,40,643
Sugar 16 Dutch Standard and above „	159,985	95,913	161,467	3,42,27,672	1,95,42,781	3,24,21,645
„ 15 „ „ and below. „	520	224	359	88,377	50,930	70,986
Molasses ... ... „	138	1,118	1,223	10,022	66,535	61,098
Tallow and Stearine—Grease and other sorts ... ... cwts.	73,790	83,823	84,581	25,75,903	27,08,116	23,80,518
Tea Black ... ... lbs.	785,166	1,428,633	1,622,148	6,56,869	10,20,800	11,89,762

¶ Included with Beams, Channels, Pillars, Girders and Bridge work under Metals and Ores—Iron and Steel.

FOREIGN TRADE OF THE PORT OF BOMBAY—IMPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1925-1926.	1926-1927.	1927-1928.	1925-1926.	1926-1927.	1927-1928.
				Rs.	Rs.	Rs.
Tea Green ... ... lbs.	4,804,983	4,341,698	3,115,650	35,12,633	40,09,783	28,13,423
Telephones, material for construction and accessories ... ... value	.....	.....	.....	1,82,488	1,83,750	1,43,684
Textiles—						
Cotton Raw ... ... tons	17,504	45,104	66,044	3,63,96,974	4,97,17,684	6,74,12,669
,, Waste ... ... cwts.	31	131	313	1,226	682	10,383
,, Twist and Yarn ... ... lbs.	26,653,955	28,285,806	28,627,487	3,84,07,917	3,69,54,430	3,70,70,744
,, Blankets ... ... ,,	162,292	123,257	93,437	1,28,365	95,773	82,467
,, Canvas ... ... yards	458,478	604,923	496,796	2,39,102	2,65,220	2,10,360
,, Handkerchiefs ... ... No.	1,320,904	1,954,638	1,509,461	3,04,606	3,43,028	2,65,886
,, Shawls ... ... ,,	139,940	91,456	736	1,21,407	24,075	2,285
,, Hosiery ... ... value	.....	.....	.....	33,02,775	30,57,083	37,88,831
,, Lace and patent net ... ... yards	730,457	847,564	1,135,176	5,42,378	5,54,772	6,49,368
,, Grey Piece-Goods, unbleached ,,	120,791,490	97,301,035	139,400,504	3,91,96,240	2,71,28,991	3,44,04,630
,, White Piece-Goods bleached ... ,,	101,591,360	95,823,588	112,946,276	3,79,90,670	3,52,03,958	3,64,23,898
,, Coloured, printed or dyed Piece-goods ... ... ,,	131,295,896	134,523,312	176,904,824	5,82,45,017	5,37,42,232	6,13,93,388
,, Fents of all descriptions ... ,,	22,055,909	19,328,693	34,432,103	65,06,517	58,35,295	87,15,709
,, Rope ... ... lbs.	781,665	713,166	679,659	10,76,406	8,70,607	8,17,980
,, Thread, Sewing ... ... ,,	721,132	675,071	771,329	26,94,460	23,57,616	26,31,856
,, Manufactures, other sorts ... value.	.....	.....	.....	7,33,262	7,49,725	5,96,437
Flax—Canvas ... ... yards	349,345	353,613	439,656	3,51,393	2,82,091	4,13,461
,, Piece-Goods ... ... ,,	528,026	496,249	473,999	3,45,038	2,69,524	2,82,502
,, Thread, Sewing ... ... lbs.	6,366	8,053	12,499	27,894	33,252	43,314

Flax—Manufactures, other sorts ...	value.	.....	.....	.....	2,16,318	3,60,002	2,80,883
Haberdashery and Millinery	„	.....	.....	.....	43,35,822	43,38,208	50,65,723
Hemp—Raw	cwts.	963	45	45	38,146	3,206	3,288
„ Manufactures	value.	.....	.....	.....	98,287	1,70,347	38,863
Jute—Canvas	yards.	101,046	1,43,125	110,914	75,296	1,08,131	84,264
„ Manufactures, other sorts ...	value.	.....	.....	.....	5,95,566	2,41,602	2,24,371
Silk—Raw	lbs.	872,522	1,138,781	1,506,686	61,25,218	67,76,263	88,34,514
„ Waste	„	2,666	59,530	1,802	6,213	89,939	1,571
„ Yarn—noils and warps	„	524,830	968,930	1,155,699	33,72,155	53,50,284	53,51,423
„ Piece-goods mixed with other materials	yards	1,283,614	1,661,494	1,937,712	18,32,094	23,21,941	26,49,766
„ Piece goods	„	12,999,314	14,799,864	16,827,878	1,65,17,193	1,84,64,656	1,98,68,642
„ Thread for sewing	lbs.	8,634	4,758	14,954	1,01,297	69,238	1,51,187
„ Manufactures, other sorts ...	„	65,211	41,752	14,433	2,91,868	2,38,531	1,43,376
Wool—Raw...	„	4,288,922	4,145,751	4,190,936	37,07,652	25,30,682	30,12,450
„ Yarn and Knitting Wool	„	238,563	274,061	294,533	8,90,783	6,79,333	7,53,668
„ Blankets	„	281,390	185,021	285,261	2,68,924	1,71,282	2,44,611
„ Carpets and rugs	„	355,458	565,552	831,317	9,39,088	12,80,685	15,47,583
„ Hosiery	„	126,069	85,235	195,250	6,51,509	4,12,716	8,94,418
„ Piece-goods	yards.	5,358,031	5,855,053	7,142,690	1,23,33,499	1,26,25,657	1,40,44,590
„ Shawls	No.	108,922	165,425	124,705	7,23,822	6,83,580	6,23,692
„ Manufactures, other sorts ...	lbs.	56,915	47,451	53,517	1,07,283	1,24,644	61,720
Artificial Silk—							
Artificial silk yarn	„	2,001,516	5,111,635	6,107,539	56,19,006	91,23,469	1,22,12,597
Piece-goods of cotton & artificial silk..	yards.	9,328,458	25,485,046	28,481,143	85,94,249	1,97,25,408	2,21,37,973
Other sorts	value.	.....	.....	.....	2,23,498	4,40,012	5,16,785
Tobacco—							
Unmanufactured	lbs.	44,138	31,667	48,110	60,777	58,744	56,765
Manufactured—							
Cigars	„	14,714	11,152	17,624	74,060	60,501	89,591
Cigarettes...	„	665,360	1,194,302	1,069,466	42,06,249	71,37,788	59,60,839
Tobacco for pipes and cigarettes ...	„	64,835	58,821	50,707	3,24,182	3,54,085	2,31,173
Other sorts	„	12,794	10,321	22,931	52,077	55,448	51,478

FOREIGN TRADE OF THE PORT OF BOMBAY—IMPORTS—(*concluded*).

ARTICLES.	Quantities.			Value.		
	1925-1926.	1926-1927.	1927-1928.	1925-1926.	1926-1927.	1927-1928.
				Rs.	Rs.	Rs.
Toilet requisites ... ... value.	.....	.....	.....	18,05,453	21,06,849	22,35,192
Toys ... ... „	.....	.....	.....	15,57,996	18,38,539	20,19,420
Requisites for games and sports ... „	.....	.....	.....	5,04,212	5,81,948	7,20,100
Umbrellas (including parasols and sun-shades) ... ... No.	88,723	83,936	59,197	3,12,381	2,59,932	1,87,803
Umbrella fittings ... ... value.	.....	.....	.....	7,10,780	9,41,384	10,53,592
Vehicles—excluding locomotives, etc., for railways:—						
Carriages and Carts ... ... No.	1,127	755	434	1,54,600	1,09,232	96,864
„ parts of ... ... value.	.....	.....	.....	1,29,613	1,14,160	1,10,837
Perambulators and children's go-carts and parts ... ... „	.....	.....	.....	95,987	1,08,195	96,897
Cycles imported entire or in sections. No.	25,767	33,338	37,113	11,65,286	14,55,961	14,14,393
Parts of Cycles and accessories ...value.	.....	.....	.....	14,71,155	12,56,574	12,03,826
Motor Cars including taxicabs ... No.	3,663	3,573	4,093	96,24,106	95,13,494	1,11,63,746
„ Cycles including scooters ... „	330	283	332	2,01,460	1,72,685	1,95,439
„ Omnibuses, vans and lorries.. „	1,321	1,601	1,951	22,15,985	29,46,018	33,25,883
Parts of mechanically propelled vehicles and accessories ... ... value	.....	.....	.....	25,58,752	31,88,009	36,28,324
Air Craft and parts of ... ... „	.....	.....	.....	8,596	9,912	1,678
Ships, parts of ... ... „	.....	.....	.....	1,18,494	1,05,129	5,23,518

Wax of all kinds other than Paraffin Wax ... ... cwts.	1,391	1,339	1,426	58,725	73,920	75,339
Wood and timber :—						
Timber other than railway sleepers :—.						
Deal and pine wood ... ... Cubic tons.	5,884	5,800	4,582	6,85,936	7,07,014	4,64,463
Teak wood ... ... ,, ,,	7,913	7,321	10,409	11,42,106	11,50,755	15,93,663
Wood Ornamental—Sandal... ... tons	373	828	359	2,16,135	2,01,083	1,90,799
,, ,, Other sorts... ... value.	... ,,	.....	.....			
Wood and Timber—Other kinds of ,,	.....	.....	.....	10,58,391	15,49,474	17,48,534
Manufactures of Wood other than Cabinetware and Furniture ... ,,	.....	.....	.....	4,02,884	4,15,806	4,66,591
¶ Articles imported by Post ... ... ,,	.. ...	.....	.....	1,40,00,399	1,45,21,951	1,58,91,124
All other Articles ... ... ,,	.....	.....	.....	27,75,236	25,54,139	23,78,862
Total Value Rs.	.....	.....	.....	78,93,13,987	76,85,18,040	86,36,15,138
Treasure—Gold (Private) ... ozs.	6,105,016	3,361,140	2,711,565	34,66,42,144	19,35,43,315	15,50,63,137
Silver (Private) ... ,,	88,667,666	98,882,582	80,603,924	16,03,41,011	15,57,32,565	12,10,46,229
Total Gold and Silver... ozs.	94,772,682	102,243,722	83,315,489	50,69,83,155	34,82,95,880	27,61,09,366
Grand Total Value Rs.	.....	.....	.....	1,29,62,97,142	1,11,68,13,920	1,13,97,24,504

¶ Excludes Imports by Post of Jewellery, Precious Stones, Gold and Silver Thread, Cigarettes and Cinematograph Films which are included under their appropriate heads.

FOREIGN TRADE OF THE PORT OF BOMBAY—EXPORTS.

Quantities and Value of the principal articles exported in the years ending 31st March 1926, 1927 and 1928.

Articles.	Quantities.			Value.		
	1925-1926.	1926-1927.	1927-1928.	1925-1926.	1926-1927.	1927-1928.
Indian Produce and Manufactures.				Rs.	Rs.	Rs.
Animals, living ... ... No.	17,063	16	372	12,617	9,178	28,170
Apparel ... ... value.	.....	.....	.....	2,60,384	2,64,222	3,60,183
Art, works of ... ... „	.....	.....	.....	64,165	1,30,386	1,14,772
Books, printed and printed matters ... cwts.	5,767	5,847	7,107	6,55,746	6,11,138	7,14,422
Boots and Shoes ... ... pairs.	97,141	109,585	139,641	1,82,418	1,91,921	2,67,483
Bristles ... ... cwts.	2,014	1,702	1,894	11,27,675	6,61,581	7,87,927
Building and Engineering Materials .. value.	.....	.....	.....	38,977	38,840	9,901
Candles of all kinds ... ... lbs	280,394	185,953	121,702	1,28,782	90,016	45,778
Casein ... ... cwts.	14,846	12,108	10,641	4,02,488	4,63,527	4,80,245
Chemicals and chemical preparations ... value.	.....	.....	.....	2,33,469	1,64,303	2,17,998
Coal and Coke—						
Coal ... ... tons.	21	2,795	25	1,761	58,173	1,350
Coke ... ... „	102	87	15	5,712	4,778	678
Coffee ... ... cwts.	8,779	4,457	6,154	7,01,006	4,12,358	5,01,850
Coir, unmanufactured and manufactured (excluding Rope) ... ... tons.	193	158	201	90,818	75,630	98,673
Drugs and Medicines—						
Nux-vomica ... ... cwts.	2,639	2,098	1,487	34,783	19,714	17,766
Other sorts ... ... value.	.....	.....	.....	4,65,322	3,45,584	3,75,075
Dyeing and Tanning Substances—						
Indigo ... ... cwts.	106	64	16	26,467	17,190	3,540
Myrabollams ... ... „	564,625	744,885	890,643	35,39,322	39,52,138	52,93,448
Turmeric ... ... „	68,512	36,886	35,104	21,08,191	9,75,345	8,73,922
Other sorts ... ... „	7,007	6,741	5,922	2,50,436	2,00,976	1,62,856

Fish (excluding Canned Fish)—						
Fish—dry Unsalted ... ... cwts.	5,587	4,233	9,722	1,69,028	1,23,369	2,99,113
,, ,, Salted ... ... ,,	45	.....	141	1,094	.....	2,320
Fishmaws and Sharkfins ... ... ,,	3,647	3,692	2,989	7,55,118	7,57,610	5,95,409
Fodder, Bran and Pollards—						
Other sorts of Bran and Pollards ... tons.	2,401	1,305	3,199	2,92,373	1,86,451	3,73,630
Other sorts of fodder... ... ... ,,	2	3	4	231	1,000	206
Fruits and Vegetables—Fresh ... value.	.....	.....	.....	11,93,708	14,53,849	16,22,304
,, ,, Dry... ... tons.	2,700	1,499	1,795	9,34,862	5,92,245	7,07,368
Furniture and Cabinetware ... ... value.	.....	.....	.....	2,75,473	3,21,864	3,15,812
Glass and Glassware ... ... ,,	.....	.....	.....	1,01,370	1,05,140	1,31,826
Grain, Pulse and Flour—						
Barley .. .. tons.	1,278	538	767	1,76,180	1,17,553	1,15,269
Jowar and Bajree ... ... ,,	7,080	14,124	18,866	11,42,403	18,99,700	32,10,279
Maize ... ... ,,	611	15	88	84,836	2,575	13,754
Oats ... ... ,,	66	3	3	10,895	825	510
Pulse—Gram ... ... ,,	4,299	3,037	3,192	8,88,512	7,23,631	7,34,963
,, Lentils... ... ... ,,	15,632	9,999	9,980	33,40,879	19,86,672	19,05,519
,, Beans ... ... ,,	279	198	203	58,104	46,328	50,980
,, Other sorts ... ... ,,	3,967	1,678	2,060	9,98,687	4,55,300	5,43,806
Rice not in the husk .. .. ,,	26,780	16,066	19,793	63,47,583	42,87,527	49,58,447
Wheat ... ... ,,	42,030	6,395	1,836	79,16,210	11,71,966	5,11,441
Wheat Flour ... ... ,,	21,783	21,377	22,100	55,47,869	52,90,108	52,14,903
Other sorts ... ... ,,	971	662	1,456	1,78,099	1,46,771	3,02,997
Gums and Resins—						
Arabic ... ... cwts.	11,604	8,134	9,475	2,69,766	2,15,619	2,77,271
Other sorts ... ... ,,	32,740	21,618	35,045	8,66,273	8,50,015	13,84,942
Hardware and Cutlery including Platedware ... ...value.	.....	.....	.....	4,30,496	3,56,218	4,59,680
Hides and Skins—						
Hides—raw ... ... tons.	417	398	575	7,10,283	5,72,811	9,44,657

FOREIGN TRADE OF THE PORT OF BOMBAY—EXPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1925-1926.	1926-1927.	1927-1928.	1925-1926.	1926-1927.	1927-1928.
Hides and Skins—*contd.*				Rs.	Rs.	Rs.
Skins—Raw ... ... tons	3,979	4,576	4,195	55,84,932	66,45,640	71,71,282
Hides—Tanned or Dressed ... ... ,,	954	945	1,614	38,90,645	33,58,301	57,46,128
Skins—Tanned or Dressed ... ... ,,	626	782	925	33,70,847	43,57,466	70,73,858
Cuttings of Hides and skins raw ... ,,	.....	122	69	.....	30,780	13,090
Horns tips & pieces of horn ... ... cwts.	10,392	8,468	9,305	2,68,444	2,07,950	2,28,329
Instruments, apparatus and appliances and part thereof ... ... value.	.....	.....	.....	51,498	95,329	1,37,277
Jewellery and Plate of gold and silver ,,	.....	.....	.....	6,99,707	51,170	44,941
Kapok ... ... cwts.	12,161	15,755	9,260	7,49,178	8,99,052	4,36,194
Lac ... ... ,,	13	2,872	4,459	2,520	2,19,514	3,22,446
Leather, Unwrought ... ... ,,	2,066	2,236	2,410	3,50,165	3,65,747	3,91,629
Manufactures—						
Bags, Trunks and travelling requisites ... ... value.	.....	.....	.....	55,428	46,473	47,077
Saddlery and harness ... ... ,,	.....	.....	.....	72,730	19,805	7,766
Other sorts ... ... ,,	.....	.....	.....	96,177	84,425	1,43,184
Manures:—						
Bones ... ... tons.	9,649	8,767	10,781	10,94,054	10,23,418	12,91,521
Other sorts ... ... ,,	205	375	654	34,802	67,425	1,19,176
Metals and Ores—						
Brass, Bronze and similar alloys, Wrought ... ... cwts.	2,408	2,556	3,428	4,89,378	5,55,690	6,36,165
Copper—Wrought ... ... ,,	1,037	962	1,163	1,11,546	94,350	104,387
Ferro Manganese ... ... tons.	.....	.....	4,000	.....	.....	1,08,000
Ferruginous Manganese Ore ... ,,	.....	.....	8,350	.....	.....	2,50,500
Iron or Steel manufactures ... ... ,,	4,842	1,691	451	3,31,804	1,76,583	1,18,851
Manganese Ore ... ... ,,	279,340	227,176	266,273	71,06,670	61,93,322	68,82,545
Metals—Other sorts ... ... cwts.	1,732	2,723	5,389	3,29,226	4,64,027	8,15,078
Ores—Other sorts ... ... tons.	7,941	8,937	12,157	1,46,899	1,66,012	2,21,863

Mica ... ... cwts.	46	34	109	8,496	26,366	55,136
Oils—						
Animal ... ... gallons.	.....	2,137	.....	.....	3,191	.....
Essential—Cinnamon ... .. „	222	.....	31	10,000	.....	755
„ Sandalwood oil ... .. „	12,385	14,558	14,419	17,54,727	20,64,200	20,53,158
„ Ginger grass oil ... .. „	168	611	321	7,499	24,493	13,825
„ Palm rosa ... ... „	10,064	7,483	9,364	7,30,379	3,18,555	3,67,675
„ Thymol ... . „	63	.....	199	6,801	.....	16,408
„ Other sorts ... ... „	2,770	2,484	2,058	65,774	50,177	41,535
Cocoanut ... . „	5,131	4,883	8,172	19,191	17,371	27,217
Castor ... ... „	1,284	2,403	141,597	3,925	6,635	3,20,846
Groundnut ... ... „	24,652	13,219	46,307	82,070	41,020	1,48,360
Gingelly ... ... „	70,028	49,607	76,372	1,67,636	1,22,680	2,25,715
Linseed ... ... „	1,764	2,014	2,432	5,966	6,797	6,370
Mustard or rape seed ... ... „	4,896	3,287	3,297	16,082	10,214	11,542
Vegetable, other sorts... ... ... „	3,702	133	568	6,497	585	1,081
Mineral oil ... ... „	293	683	2,459	740	1,173	4,936
Oil Cakes—						
Ground nut cake ... ... tons.	16,604	35,379	71,892	25,66,363	49,64,754	1,01,17,879
Linseed cake ... ... „	10,966	28,369	30,952	17,22,440	37,19,948	40,34,535
Rape and Sesamum cake ... „	796	66	126	1,34,995	12,291	16,318
Other sorts .. .. „	6,408	2,410	1,554	10,43,339	3,24,905	1,66,096
Opium ... ... lbs.	20	20	20	750	750	750
Perfumery ... ... value	.....	.....	.....	84,357	97,196	1,14,102
Paints and Painters' materials ... „	.....	.....	.....	57,765	82,260	56,397
Papers and Pasteboard ... ... cwts.	99	247	242	7,675	22,378	16,462
Paper Making Materials ... . „	15,260	7,277	8,525	1,65,061	88,475	1,05,846
Precious Stones and Pearls ... ... value.	.....	.....	.....	35,106	21,908	18,765
Provisions and Oilmanstores—						
Butter ... ... cwts.	4,634	4,957	4,570	6,27,925	5,82,534	5,43,314
Ghi ... ... „	5,790	3,175	3,316	5,19,945	3,63,344	3,81,063
Pickles, chutnies, and condiments... „	11,164	12,767	14,823	3,79,926	3,81,531	4,08,242
Other sorts ... ...value.	.....	...	.....	2,00,599	1,77,299	2,78,987
Seeds—						
Essential—						
Ajma ... ... tons.	481	160	162	2,14,751	61,131	63,679
Ajwan ... ... „	1,959	10	7	3,71,234	3,390	1,965

FOREIGN TRADE OF THE PORT OF BOMBAY—EXPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1925-1926.	1926-1927.	1927-1928.	1925-1926.	1926-1927.	1927-1928.
Seeds—*contd.*						
Essential—*contd.*				Rs.	Rs.	Rs.
Coriandar ... ... tons.	929	661	705	4,01,751	3,11,139	3,56,836
Cummin ... ... ,,	832	513	556	6,90,641	4,36,176	4,56,192
Fennel ... ... ,,	477	358	560	1,83,127	1,36,645	2,34,989
Fenugrek ... ... ,,	732	527	677	2,35,314	1,89,704	2,49,981
Sawa or Dil ... ... ,,	759	827	974	1,81,702	2,15,181	2,43,491
Others ... ... ,,	18	7	8	10,363	3,779	5,746
Castor ... ... ,,	83,654	55,091	90,805	1,98,31,661	1,09,33,749	1,89,82,296
Copra or cocoanut kernel ... ... ,,	110	112	184	71,534	71,894	71,574
Cotton ... ... ,,	124,850	42,786	133,346	1,35,38,255	37,74,515	1,29,95,613
Groundnuts ... ... ,,	84,614	50,050	141,717	2,15,89,244	1,25,21,723	3,51,61,583
Linseed ... ... ,,	153,133	78,278	88,714	4,20,74,729	1,76,12,826	1,89,91,144
Mowra ... ... ,,	924	14,500	4,490	1,81,086	23,18,270	6,81,329
Mustard ... ... ,,	2,449	793	1,751	8,89,037	2,67,502	5,46,335
Niger ... ... ,,	1,299	587	1,254	2,66,036	1,46,394	2,8[illegible],371
Poppy ... ... ,,	3,963	1,595	2,241	11,19,740	4,98,836	7,78,840
Rape ... ... ,,	21,950	3,686	3,658	56,18,735	9,24,887	8,86,639
Teelseed ... ... ,,	34,079	1,264	9,600	1,00,94,900	3,96,806	27,78,359
Other sorts ... ... ,,	2,186	1,268	2,454	4,96,521	3,05,341	5,28,237
Soap ... ... cwts.	5,170	6,696	7,529	1,51,238	2,04,103	1,80,765
Spices :—						
Betelnuts ... ... ,,	1,978	1,951	2,475	1,14,586	1,14,776	1,37,532
Cardamoms ... ... ,,	4,238	5,983	5,787	15,12,229	18,45,652	15,85,588
Chillies ... ... ,,	2,722	3,504	7,947	89,803	1,14,550	2,59,731
Ginger ... ... ,,	24,221	34,132	29,759	13,01,123	13,29,916	11,48,472

Pepper ... ... cwts.	32,563	30,860	49,595	21,93,058	19,33,433	38,00,770
Other sorts ... ... ,,	195	119	556	9,111	4,000	22,048
Stationery excluding Paper ... ... value.	.....	.....	.....	56,786	60,022	80,444
Sugar—16 Dutch standard and above ... tons.	192	130	159	1,17,417	81,823	97,734
Sugar—Molasses ... ... ,,	125	116	147	72,516	57,266	88,823
Tea Black ... ... lbs.	2,531,169	1,332,777	693,464	28,98,025	15,20,602	8,01,914
Tallow and Stearine including grease and animal fat ... ... cwts.	3,053	3,225	4,043	1,27,080	1,50,482	1,96,704
Textiles:—						
Cotton—Raw ... ... { Bales of 400 lbs. or tons.	2,715,798 484,964	2,093,996 373,925	1,701,030 303,756	62,15,03,874	39,99,32,359	30,60,09,594
,, Waste ... ... cwts.	197,018	230,672	172,529	63,90,399	52,86,936	44,68,599
,, Twist and yarn ... ... lbs.	31,535,548	41,205,685	24,152,187	2,90,48,845	3,06,22,308	1,84,33,336
,, Canvas ... ... yds.	36,972	39,563	6,886	35,416	32,675	5,872
,, Handkerchiefs and shawls ... No.	204,454	133,512	259,540	1,28,626	78,985	1,01,843
,, Hosiery ... ... value.	.....	.....	.....	62,322	44,745	46,555
,, Grey piece-goods (unbleached) yds.	36,875,905	19,333,436	17,430,950	1,00,64,790	57,83,896	50,25,764
,, White piece-goods (bleached) ,,	569,946	1,110,937	1,036,578	1,76,298	3,19,971	3,80,356
,, Coloured printed or dyed piece-goods ... ... ,,	82,814,149	129,503,893	106,528,363	2,53,94,626	4,06,01,017	3,35,14,039
,, Thread, sewing ... ... lbs.	247,166	202,808	250,390	3,69,207	3,32,618	3,87,787
,, Manufactures, other sorts ... ,,	1,404,659	1,186,170	1,882,883	11,19,333	11,53,712	17,74,757
Haberdashery and Millinery ... ...value.	.....	.....	.....	7,29,499	8,75,632	8,03,988
Hemp—Raw ... ... cwts.	180,010	96,384	112,314	48,16,465	18,58,056	22,00,600
,, Manufactures ... ... value.	.....	.....	.....	1,356	1,500	.....
Jute Manufactures ... ... ,,	.....	.....	.....	8,99,937	10,80,960	9,25,307
Silk—Raw ... ... lbs.	249,225	235,886	171,802	6,60,545	4,13,409	4,40,769
,, Goods mixed with other materials yds.	3,269	55,090	68,232	25,902	50,525	61,294
,, Piece-goods ... ... ,,	11,667	3,875	21,376	17,965	8,750	26,930
,, Thread, sewing ... ... lbs.	.....	790	580	.....	5,200	2,400
,, Other sorts ... ... ,,	.....	155	636	.....	1,898	3,750
Wool—Raw ... ... ,,	17,984,518	17,158,512	19,421,487	1,70,46,964	1,58,91,700	1,71,35,237
,, Carpets and rugs ... ... ,,	747,224	805,165	986,628	34,56,212	30,44,050	37,72,728
,, Piece-goods ... ... yds.	8,360	27,401	18,403	23,532	45,999	33,716
,, Shawls ... ... No.	1,087	54	1,300	6,424	650	3,840

FOREIGN TRADE OF THE PORT OF BOMBAY—EXPORTS—(*continued.*)

ARTICLES.	Quantities.			Value.		
	1925-1926.	1926-1927.	1927-1928.	1925-1926.	1926-1927.	1927-1928.
Textiles—*contd.*				Rs.	Rs.	Rs.
Wool manufactures, other sorts ... lbs.	16,790	60,981	139,481	35,359	1,04,188	2,74,590
Tobacco—						
Unmanufactured ... ... „	4,635,564	4,892,388	6,893,980	22,49,197	24,02,308	34,42,445
Manufactured Cigars ... ... „	9,363	11,311	7,396	19,320	23,596	15,757
„ Cigarettes ... ... „	8,064	8,395	6,442	10,528	12,932	8,631
„ Other sorts ... ... „	3,217	1,416	2,361	2,658	1,410	1,305
Toys and requisites for games and sports including fishing tackle ... value.	.....	.....	.....	1,27,078	1,76,255	1,16,122
Umbrellas, parasols and sunshades ... No.	17,915	36,810	42,623	38,480	82,998	92,913
Wax of all kinds ... ... cwts.	1,419	546	389	1,49,035	57,623	36,607
Vehicles of all kinds ... ... value.	.....	.....	.....	2,285	6,392	3,832
Wood and Timber—						
Timber—Teakwood ... ... Cubic tons.	549	1,093	1,685	1,43,097	2,76,433	5,83,463
Wood—Ornamental—Sandal ... tons.	701	614	688	12,53,812	10,47,900	10,98,960
„ and Timber, other kinds of value.	.....	.....	.....	72,428	56,582	1,03,696
„ Manufactures of, other than cabinetware and furniture. „	.....	.....	.....	1,18,746	1,08,959	1,31,356
Articles exported by Post ... ... „	.....	.....	.....	1,23,27,781	1,06,61,281	1,13,41,866
All other Articles ... ... „	.....	.....	.....	40,02,456	23,20,448	27,01,819
Total Indian Merchandise Value Rs.	.....	.....	.....	94,73,80,882	65,21,61,530	60,23,69,050
FOREIGN MERCHANDISE.						
Animals, Living ... ... No.	126	131	167	3,59,639	3,09,260	3,65,145
Apparel ... ...value.	.....	.....	.....	14,46,601	12,91,692	10,45,393

Arms, ammunition and parts thereof ...	value.	.....	.....	.....	64,994	45,446	76,799
Books and printed matter	cwts.	809	514	612	1,96,280	1,35,525	1,50,107
Boots and Shoes	pairs.	7,159	4,916	8,511	42,393	20,102	34,199
Building and engineering materials ...	value.	.....	.....	.....	17,689	19,584	11,428
Candles	lbs.	713	420	48,331	374	180	17,501
Chemicals and chemical preparations ...	value.	.....	.....	.....	2,82,422	1,70,398	2,04,578
Clocks and Watches and parts thereof ..	„	.....	.....	.....	19,223	20,088	51,890
Coal and Coke	tons.	39,602	33,802	47,811	9,53,477	7,67,912	10,55,182
Coffee	cwts.	5,158	6,739	4,457	2,29,502	3,48,669	2,34,138
Cutlery	value.	.....	.....	.....	3,12,368	2,27,171	2,60,336
Drugs and Medicines—							
Assafoetida	cwts.	1,538	1,350	1,164	95,603	77,766	67,120
Camphor	lbs.	9,426	10,607	2,506	25,442	27,210	5,325
Saccharin	„	1,760	1,250	300	6,585	6,050	1,500
Other sorts	value.	.....	.....	.....	1,46,074	1,44,720	1,78,992
Dyeing and Tanning substances—							
Cochineal	cwts.	148	66	448	15,714	9,906	73,043
Alizarine	lbs.	24,213	1,229	94,270	18,454	750	68,596
Aniline	„	191,891	188,276	1,042,163	4,35,146	3,86,506	21,83,244
Saffron	„	6,632	11,367	11,572	85,970	44,632	59,189
Other sorts	cwts	942	1,885	1,884	56,686	81,709	76,299
Earthenware and Porcelain	value.	.....	.....	.....	2,51,008	1,74,186	1,35,044
Fish—Fishmaws and sharkfins ...	cwts.	3,321	2,886	2,752	6,53,950	5,83,075	4,19,697
Dry, salted and unsalted.. ...	„	283	84	214	7,325	2,760	5,560
Fruits and Vegetables—Fresh ...	value.	.....	.....	.....	10,925	43,028	22,739
Fruits and Vegetables, Dry—Dates ...	tons.	953	590	348	1,78,672	1,35,992	1,07,726
„ „ „ Other sorts ...	„	1,176	906	1,521	11,11,741	7,48,195	13,03,602
Furniture and Cabinetware	value.	.....	.....	.....	1,37,612	85,634	79,206
Glass and Glassware—							
Beads and false pearls	cwts.	803	400	514	72,571	37,115	44,044
Bottles	Gross.	5,179	2,611	3,580	41,700	20,779	22,835
Sheet and plate	Supl. Ft.	73,935	45,572	55,996	37,290	26,111	21,890
Other sorts	value.	.....	.....	.....	4,44,544	3,07,856	2,99,523
Canes and Rattans	cwts.	689	406	400	42,991	19,982	20,526

FOREIGN TRADE OF THE PORT OF BOMBAY—EXPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1925-1926.	1926-1927.	1927-1928.	1925-1926.	1926-1927.	1927-1928.
				Rs.	Rs.	Rs.
Grain, Pulse and Flour—						
Rice not in the husk ... ... tons.	35	20	7	8,370	4,285	1,930
Other sorts ... ... value.	.....	.....	.....	80	32	50
Gums and Resins—						
Arabic ... ... cwts.	20,605	15,150	18,867	5,68,147	5,04,634	6,37,457
Benjamin ... ... ,,	647	366	788	35,780	21,147	41,679
Olibanum ... ... ,,	16,838	16,787	19,945	5,54,988	5,20,567	6,72,150
Other sorts ... ... ,,	14,179	14,374	20,018	4,46,646	6,74,286	11,71,978
Hardware ... ... value.	.....	.....	.....	12,58,371	11,24,207	12,28,259
Hides and Skins—						
Skins—Raw ... ... tons.	307	324	431	1,10,45,917	1,15,28,006	1,92,07,380
Skins—Dressed or Tanned ... ... ,,	1	.....	2	5,245	2,129	60,723
Horns, tips and pieces of horn and hornmeal ... ... cwts.	450	1	3	48,975	875	4,000
Ivory, unmanufactured ... ... lbs.	52,237	27,801	33,999	2,98,298	1,66,599	2,21,579
,, manufactured ... ... value.	.....	.....	.....	10	27,135	1,055
Instruments, Apparatus and Appliances and parts thereof—						
Electrical ... ... ,,	.....	.....	.....	1,97,750	3,64,063	1,33,828
Musical ... ... ,,	.....	.....	.....	68,810	35,792	57,477
Photographic ... ... ,,	.....	.....	.....	32,226	43,876	1,63,229
Other sorts ... ... ,,	.....	.....	.....	97,838	88,154	70,960
Jewellery and plate of gold and silver.. ,,	.....	.....	.....	1,25,716	2,20,369	1,55,032
Precious Stones and Pearls ... ... ,,	.....	.....	.....	3,15,900	3,55,725	4,27,820

Leather, unwrought ... ...cwts	128	33	112	29,398	9,376	20,458
„ manufactures ... ... value.	... ..	.....	.....	93,842	83,272	1,14,859
Liquors—						
Ale, Beer and Porter ... ... gallons.	7,931	4,523	2,208	31,380	9,027	6,431
Cider and other fermented liquors. „	24	4	2	144	39	11
Spirit-Brandy ... ... „	171	169	284	4,850	3,377	5,752
„ Whisky ... ... „	829	155	87	24,472	3,366	1,668
„ Other sorts ... ... „	21,805	9,923	4,966	74,540	17,598	18,221
Wines—Port and other still red wines „	144	76	120	2,641	1,739	1,837
„ Other sorts ... ... „	289	158	265	6,342	3,247	5,415
Machinery and Mill Work ... ... value.	.....	.....	.....	6,00,002	7,03,618	5,35,640
Mats and Mattings ... ... sq. yds.	31,656	42,651	51,634	28,836	30,503	38,744
Matches ... ... Gross of Boxes.	221,377	77,110	82,775	4,84,749	1,81,210	1,61,007
Metals and Ores—						
Brass, Bronze & similar alloys.						
Wrought ... ... cwts.	736	940	905	64,489	61,322	82,157
Copper—wrought ... . „	4,056	4,853	1,760	2,70,588	2,83,781	97,539
Iron or Steel ... ... tons.	14,117	21,786	31,490	7,51,848	10,06,457	14,78,258
Tin, unwrought ... ... cwts.	289	803	449	50,923	1,47,373	87,968
Metals, Other sorts ... ... „	3,438	3,277	2,730	4,54,800	3,63,811	2,76,653
Oil Mineral Kerosene ... ... gallons.	1,386	2,586	193	1,071	2,507	187
„ „ Other kinds .. .. „	5,206,285	5,181,551	4,374,464	16,93,879	19,37,080	11,23,027
„ Other sorts ... ... „	3,046	1,500	4,004	36,431	6,250	23,283
Paints and Colours ... ... cwts.	985	2,263	1,145	97,401	1,01,439	98,504
Paper and Pasteboard ... ... value.	.....	... ..	.....	1,92,671	1,00,850	1,20,094
Prints, Engravings and Pictures ... „	... ..	.....	.....	25,922	17,029	34,934
Perfumery ... ... „	.....	.....	.....	76,766	72,275	81,993
Pitch Tar and Dammer ... ... cwts.	734	786	1,027	8,759	8,829	13,266
Precious Stones and Pearls, unset ... value	.....	.....	... ..	3,15,900	3,55,725	4,27,820
Provisions and Oilmanstores ... ... cwt.	4,368	2,411	2,595	2,26,370	1,50,268	1,55,651
Confectionery ... ... tons.	3	12	9	4,380	9,588	13,674
Shells and Cowries ... ... value.	.....	.....	.....	50,014	38,420	77,897
Soap ... ... cwts.	878	512	458	33,656	25,910	18,641
Rubber, raw ... ... lbs.	560	.....	.....	500	.....	.....
Rubber, manufactures ... ... value.	.....	.....	.....	1,02,218	109,524	1,50,361

FOREIGN TRADE OF THE PORT OF BOMBAY—EXPORTS—*(concluded)*.

ARTICLES.	Quantities.			Value.		
	1925-1926.	1926-1927.	1927-1928.	1925-1926.	1926-1927.	1927-1928.
				Rs.	Rs.	Rs.
Spices—						
Cardamoms ... ... cwts.	173	67	81	65,067	18,865	23,682
Cloves ... ... „	29,210	8,371	2,131	19,26,691	4,97,499	1,23,768
Other sorts ... ... „	560	741	5,546	26,783	30,190	1,41,438
Stationery ... ... value.	.....	.....	.....	1,52,637	1,39,781	1,51,120
Stone and Marble ... ... tons.	15	39	.....	10,565	14,027	.....
Sugar—						
Sugar 16 Dutch standard and above... „	10,121	6,366	15,453	50,52,567	16,03,094	44,20,954
„ 15 „ „ „ below „	.....	.....	15	.....	.....	1,600
Tea—Black ... ... lbs.	206,206	101,859	22,744	1,71,400	77,502	19,731
„ Green ... ... „	110,900	35,510	101,153	1,03,716	43,403	1,25,032
Textiles—						
Cotton—Raw ... ... tons.	8,018	2,036	2,791	1,62,06,814	36,39,386	44,14,937
„ Twist and yarn ... ... lbs.	973,531	907,239	1,378,152	13,36,921	11,43,292	14,48,308
„ Canvas ... ... yds.	36,440	7,548	2,026	36,749	5,750	2,482
„ Handkerchiefs and shawls ... No.	67,775	16,128	11,141	44,345	6,115	5,575
„ Hosiery... ... ... value.	.....	.....	.....	3,53,403	3,12,761	2,77,323
„ Lace and patent net... ... yds.	8,372	1,350	3,292	4,720	690	3,911
„ Grey Piece goods (unbleached) „	15,208,165	11,188,706	15,497,461	55,92,747	34,71,431	44,57,972
„ White Piece Goods (bleached) „	6,558,993	4,272,200	3,936,319	26,73,697	15,73,510	14,10,903
„ Coloured, printed or dyed Piece-goods ... ... „	9,853,071	9,695,558	10,636,389	43,04,941	41,81,441	44,09,378
„ Tents of all descriptions ... „	28,009	59,664	38,761	10,107	22,757	19,020
„ Thread-sewing ... ... lbs.	68,171	61,329	71,121	1,24,549	1,39,465	1,37,725
„ Rope ... ... „	595	1,122	3,424	2,007	704	3,600
„ Manufactures, other sorts ... „	38,435	18,562	49,034	48,450	19,649	39,265
Haberdashery and Millinery ... value.	.....	.....	.....	6,32,754	5,76,942	7,94,207
Silk—Raw ... ... lbs.	5,318	13,634	14,205	43,095	86,370	92,950

Silk Yarn noils and warps	lbs.	24,116	12,330	16,515	197,189	1,04,119	1,03,945
,, Goods mixed with other materials	yds.	28,153	16,139	9,518	27,241	19,188	13,571
,, Piece-goods	,,	98,673	126,242	131,896	1,42,125	1,61,252	1,66,477
,, Thread, sewing	lbs.	2,205	330	1,762	31,400	1,980	8,008
,, Manufactures, other sorts ...	,,	894	2,141	3,229	9,038	38,958	74,041
Wool—Raw	,,	1,391,768	15,792	63,168	10,43,112	12,850	28,100
,, Piece-goods	yds.	115,500	83,698	90,681	2,34,530	2,14,050	2,29,308
,, Shawls	No.	7,221	2,047	4,455	42,384	7,560	21,288
,, Manufactures, other sorts ...	lbs.	1,239,359	1,256,281	1,383,038	50,65,836	42,00,004	45,97,618
Tobacco—Unmanufactured	,,	.....	154	.....	.....	440	.....
,, Manufactured	,,	12,341	6,451	7,434	37,660	30,916	44,459
Toys and requisites for games & sports and fishing tackle	value.	.....	.....	.....	99,737	59,334	74,267
Umbrellas including Parasols and sun-shades	No.	35,722	67,779	82,920	67,430	1,20,341	1,48,895
Vehicles all sorts excluding locomotives, etc., for railways	value.	.....	.....	.....	8,03,604	5,88,060	6,22,476
Wood and Timber—							
Timber—Teak	cubic tons.	141	122	144	39,524	39,027	45,077
Wood and Timber, other kinds of...	,,	.....	.....	.....	50,894	15,832	15,383
,, Manufacture of (other than cabinetware and furniture) ...	,,	.....	.....	.....			
Articles re-exported by Post	,,	.....	.....	.....	1,64,544	1,43,325	1,86,448
All other Articles	,,	.....	.....	.....	11,84,236	10,42,232	9,06,092
		.....	.....	.....	13,43,138	18,99,949	19,79,163
Total Foreign Merchandise Value	Rs.	.....	.....	.....	7,57,85,191	5,37,44,532	6,93,85,784
Total Indian and Foreign M'dise Value	Rs.	.....	.....	.....	1,02,31,66,073	70,59,06,062	67,17,54,842
Treasure—Gold (Private)...	ozs.	40,256	8,459	1,282	22,86,191	4,85,158	73,348
Silver (,,)...	,,	14,012,370	7,954,393	13,695,258	2,52,72,586	1,44,63,367	2,40,41,983
Total Gold and Silver...	ozs.	14,052,626	7,963,252	13,696,540	2,75,58,777	1,49,48,505	2,41,15,331
Grand Total Value	Rs.	.....	.....	.....	1,05,07,24,850	72,08,54,567	69,58,74,173

Exports of Cotton, Wool, Linseed, Rape Seed, Gingelly Seed, Wheat and Myrabollams from Bombay to Europe (including Port Said for orders) during the years 1892 *to* 1923.

Years.	Cotton.	Wool and Goat Hair.	Linseed.	Rape Seed.	Gingelly Seed.	Wheat.	Myrabollams.
	Bales.	Bales.	Cwts.	Cwts.	Cwts.	Cwts.	Cwts.
1892	954,243	53,275	3,805,823	1,758,459	1,227,560	9,374,762	620,133
1893	857,771	49,538	4,319,264	4,275,862	1,510,317	5,043,690	563,053
1894	797,070	54,678	5,389,941	3,306,108	1,126,418	1,561,048	1,076,482
1895	624,465	61,586	2,639,749	1,829,827	1,379,335	2,522,933	775,582
1896	772,258	58,520	3,214,613	1,495,463	1,186,842	1,429,572	839,314
1897	511,899	51,710	775,838	1,874,663	831,398	5,343	555,081
1898	490,544	51,653	2,729,122	2,287,393	1,847,419	5,781,881	635,732
1899	500,232	53,272	2,136,142	1,967,680	1,613,679	2,852,863	752,343
1900	232,425	40,611	811,128	1,050,052	1,613,135	608	878,740
1901	560,434	33,091	1,754,701	2,586,544	1,704,817	38,619	728,055
1902	577,929	39,793	2,017,704	2,742,283	1,881,426	211,397	1,079,241
1903	958,199	49,332	2,957,685	2,614,181	3,063,821	2,783,625	748,137
1904	926,295	58,319	3,808,798	2,182,881	2,266,118	5,302,304	958,886
1905	667,323	63,666	3,485,956	728,041	1,420,503	4,205,315	621,298
1906	989,693	59,101	1,889,089	829,438	1,578,931	485,747	779,584
1907	1,126,376	54,390	2,333,472	2,026,544	2,235,206	552,660	848,293

1908	659,822	47,344	1,046,806	802,923	1,018,619	12,740	1,304,388
1909	672,247	69,121	1,843,403	1,273,005	1,620,631	2,177,644	76,757
1910	1,153,233	68,059	2,546,238	2,137,828	2,864,185	1,673,016	917,208
1911	776,417	62,721	4,905,089	1,383,053	2,016,231	3,326,327	662,892
1912	436,208	64,072	3,579,356	1,069,916	1,012,554	3,805,556	652,080
1913	736,262	63,244	3,713,812	1,042,510	1,695,000	4,997,989	549,483
1914	1,113,016	54,555	2,622,097	678,060	1,280,056	109,323	755,687
1915	4,03,322	82,456	1,603,837	543,494	150,068	1,598,092	601,144
1916	293,876	77,109	5,410,560	451,732	1,130,405	545,656	422,965
1917	358,378	84,151	2,630,619	321,811	639,091	4,636,634	408,692
1918	190,529	109,850	2,474,109	73,181	3,552	1,437,714	300,061
1919	337,043	63,938	2,689,540	396,514	331,022	126,416	538,022
1920	649,736	42,920	1,511,233	729,716	678,059	.....	340,812
1921	503,215	36,931	524,442	165,908	264,842	.....	419,329
1922	628,674	75,326	2,307,369	464,045	610,412	1,000	525,031
1923	980,710	51,734	3,043,144	786,356	156,675	419,046	389,198

Exports of Cotton, Wool, Linseed, Rape Seed, Gingelly Seed, Wheat and Myrabollams from Bombay to all Foreign Countries during the years 1924 *to* 1928.

1924	2,520,053	75,992	2,990,141	881,200	468,157	547,085	888,994
1925	2,820,629	66,329	3,524,849	531,136	812,900	1,187,532	605,257
1926	2,257,802	46,347	1,585,096	77,894	72,752	138,592	719,078
1927	2,052,225	57,996	1,641,559	52,861	80,010	32,880	883,259
1928	2,563,221	71,769	1,828,077	189,435	471,740	68,162	641,162

Foreign Countries to which Cotton Grey Piece-Goods of Indian manufacture have been exported from Bombay since 1922-23.
Year ending 31*st March.*

To	In lakhs of yards (000's omitted).					
	1922-23.	1923-24.	1924-25.	1925-26.	1926-27.	1927-28.
United Kingdom	·03	...	2·68	·02	...	...
Aden and Dependencies	22·90	24·15	19·95	16·57	20·80	13·22
Iraq	57·66	96·18	130·91	106·63	8·83	3·36
Bahrein Islands	8·85	4·77	6·91	6·47	6·32	2·30
Ceylon	1·27	1·58	2·28	7·14	3·20	1·40
Straits Settlements including Labuan	·49	·82	·28	1·60	1·12	·61
Cyprus	...	...	...	...	·77	·34
Egypt	·49	...	...	...	...	...
Natal	·51	1·36	·63	1·60	·74	·98
Zanzibar and Pemba	22·52	17·01	20·47	14·76	15·27	14·56
Kenya Colony (formerly known as East African Protectorate)...	43·13	29·17	41·86	39·22	24·97	20·67
Tanganyika Territory	23·42	27·80	49·76	34·97	31·35	18·67
Somaliland Protectorate ...	0·19	...	...	...	...	...
Anglo-Egyptian Sudan	18·23	10·51	14·77	7·49	4·36	11·51
Mauritius and Dependencies ...	7·58	5·82	4·73	4·21	4·48	6·73
Seychelles	·42	·46	·87	1·01	0·37	1·79
Other British Possessions ...	...	01	·05	·06	·32	·26
Denmark	...	...	...	...	...	10
Bulgaria	...	·25	...	...	...	08
Greece	...	·03	0·32	·24	·47	·98
Turkey, Europeau	...	...	...	·62	·85	...
Turkey Asiatic	...	...	...	...	·98	4·12
Syria	...	2·09	38	·46	4·66	·81
Muscat Territory and Trucial Oman	4·94	3·84	3·53	4·70	2·07	1·06
Other Native States in Arabia...	2·73	3·92	2·20	3·73	3·10	1·78
Persia	26·39	29·43	55·49	41·30	7·12	2·89
Java	·01	·01	·01	·08	...	·05
Siam	5·91	1·32	4·36	7·34	·50	1·63
Egypt	...	2·35	1·05	3·73	8·72	13·10
Portuguese East Africa	55·38	60·54	66·26	55·86	28·26	45·18
Smyrna	...	...	0·7	0·2	·24	·09
Italian East Africa (Somaliland and Eritrea)	2·41	7·46	7·32	8·68	9·10	2·78
French Somaliland	...	...	...	·63	4·07	3·26
Other countries	...	...	·04	·10	.29	...
Total Grey Piece-Goods ...	305·47	330·88	437·19	368·76	199·83	174·31
Value in Lakhs of Rupees ...	111·44	106·42	130·70	100·65	57·34	50·26

Foreign Countries to which Indian Cotton Yarns have been exported from Bombay since 1922-23.
Year ending 31st March.

To	In lakhs of lbs. (000's omitted).					
	1922-23.	1923-24.	1924-25.	1925-26.	1926-27.	1927-28
United Kingdom	1·44	8·48	5·06	3·26	2·83	3·55
Malta and Gozo	·31	·33	1·18	0·43	·29	·22
Cyprus	2·76	1·70	3·55	3·74	4·02	5 06
Aden and Dependencies... ...	27·22	22·45	28·53	26·13	37·64	38·09
Bahrein Islands	2·63	2·09	2·26	1·83	2·44	2·36
Palestine	·12	·13	·75	1·18	1·19	·96
Iraq	9·86	8·33	9·21	7·96	10·35	9·36
Ceylon	·87	·82	·97	·69	56	·21
Straits including Labuan ...	16·02	13·88	8·10	10·85	11·68	10·61
Hongkong	381·47	196·54	141·28	94·45	166·65	6·30
Tanganyika Territory	·01	·02	·05	.08	.12	·06
Anglo-Egyptian Sudan	·02	·01	...	·06	·22	·03
Egypt	36·62	...	...	...	...	...
Zanzibar and Pemba	·65	·33	·90	·37	·60	·38
Kenya Colony	·19	·28	·37	·40	·54	·51
Australasia	...	·08	·07	...	·14	·24
Other British Possessions ...	·03	·01	·13	·07	·51	2·47
Germany	·06	·08	...	...	...	·13
France	...	..	...	·04	...	...
Belgium	·02	·01	·04	·04	...	...
Italy	·06	·41	·27	12·52	·47	1·12
Greece	·46	1·49	6·83	4·84	4·85	5·66
Tripoli	...	...	...	06	·10	·02
Serbcroat Slovene State ...	·20	·07	·45	·29	·49	·16
Norway	...	·10	·02	...	...	...
Bulgaria	...	1·78	·61	2·42	1·03	7·06
Roumania	...	·10	·16	·46	1·04	.05
Celebes and other Islands. ...	...	·49	·62	·56	06	...
Egypt	...	45·53	66·67	50·95	50·18	48·36
Syria	16·80	21·33	23·76	17·82	35·99	19·32
Smyrna	·20	1·35	4·33	6·60	5·15	4·94
TurkeyEuropean	...	4·45	3·64	7·85	1·95	4·51
Turkey Asiatic	...	·43	·05	·21	4·51	13·40
Muscat Territory and Trucial Oman	1·56	1·37	·92	1·07	1·83	1·54
Other Native States in Arabia...	·83	·49	1·02	0·71	·91	·90
Persia	21·77	23·14	32·42	36·23	44·25	33·06
Java	·31	·82	·57	·59	·42	...
Siam	11·87	12·28	14·29	16·79	16·05	16·23
Phillippine Islands and Guano...	·15	·22	.38	·70	·54	·84
China exclds. H'kong	22·13	6·60	·03	·12	·10	·03
Japan	...	...	...	·04	·04	...
Portuguese East Africa	...	...	...	·03	...	·01
Italian East Africa	2·92	1·40	·99	·47	·67	·58
French Somaliland	..	...	...	·80	1·21	1·61
Other Foreign Countries ...	·36	2·41	·26	1·76	·43	1·61
Total Yarns ...	559·92	372·36	360·61	315·35	412·05	241·52
Value in lakhs of Rupees. ...	537·76	359·30	365·00	290·49	306·22	184·33

Exports of Indian Manufactured Cotton Yarns by Sea and Rail from Bombay (Converted into Bales of 400 lbs. each) since 1897.

1st January to 31st December.	To China.	To Japan.	Total to China and Japan.	Total to other Ports.	Total Exports by Sea.	Total Exports by Rail.*	Total Exports by Sea and Rail.
1897	361,221	645	361,866	91,095	452,961	5,822	458,783
1898	437,645	475	438,120	108,691	546,811	7,100	553,911
1899	579,619	250	579,869	94,029	673,898	4,408	678,306
1900	253,331	100	253,431	87,998	341,429	5,480	346,909
1901	536,195	.....	536,195	99,599	635,794	6,670	642,464
1902	555,487	.....	555,487	111,259	666,746	7,427	674,173
1903	604,044	.....	604,044	113,256	717,300	8,348	725,648
1904	460,316	3	460,319	113,381	573,700	9,789	583,489
1905	651,870	.....	651,870	91,603	743,473	8,099	751,572
1906	596,926	500	597,426	99,628	697,054	15,417	712,471
1907	412,127	200	412,327	190,387	602,714	19,218	621,932
1908	441,899	.....	441,899	144,312	586,211	18,334	604,545
1909	510,746	.....	510,746	120,406	631,152	19,302	650,454

1910	424,893	.. ...	424,893	130,506	555,399	19,103	574,502
1911	275,087	.....	275,087	121,369	396,456	18,927	415,383
1912	433,989	.....	433,989	137,910	571,899	13,400	585,299
1913	405,359	.....	405,359	107,661	513,020	15,011	528,031
1914	324,586	.....	324,586	108,346	432,932	30,957	463,889
1915	358,777	.....	358,777	107,687	466,464	44,192	510,656
1916	303,692	.....	303,692	102,876	406,568	37,846	444,414
1917	286,365	107	286,472	81,446	367,918	48,203	416,121
1918	108,568	.....	108,568	80,429	188,997	87,115	276,112
1919	270,058	389	270,447	96,633	367,080	47,980	415,060
1920	175,688	.....	175,688	107,692	283,380	119,436	402,816
1921	152,911	10	152,921	157,854	310,775	153,575	464,350
1922	118,970	.....	118,970	143,837	262,807	167,543	430,350
1923	58,241	.....	58,241	150,901	209,142	166,491	375,633
1924	31,161	.....	31,161	138,493	169,654	123,461	293,115
1925	28,623	10	28,633	141,097	169,730	143,174	312,904
1926	44,152	36	44,188	125,279	169,467	¶	.....
1927	2,753	67	2,820	148,568	151,388	¶	.....
1928	3,660	.....	3,660	98,381	102,041	¶	.....

* Compiled from Returns received from the Railway Companies. ¶ Figures not available.

SHIPPING—

Number and Tonnage of Vessels, distinguishing Sailing and Steam, which Countries at Ports in British India

EN

YEAR.	With Cargoes.						In	
	Sailing.		Steam.		Total.		Sailing.	
	Vessels.	Net Tons.	Vessels.	Net Tons.	Vessels.	Net Tons.	Vessels.	Net Tons.
1918-1919 ...	1,151	113,900	1,975	3,639,088	3,126	3,752,988	851	89,200
1919-1920 ...	1,050	106,104	2,085	5,060,216	3,135	5,166,320	431	48,365
1920-1921 ...	687	88,057	2,432	6,472,974	3,319	6,561,031	396	47,218
1921-1922 ...	853	88,901	2,522	6,877,448	3,375	6,966,349	267	34,553
1922-1923 ...	659	71,602	2,329	6,450,186	2,988	6,521,788	275	34,759
1923-1924 ...	686	68,682	2,341	6,667,894	3,027	6,736,576	315	34,724
1924-1925 ...	635	64,215	2,395	6,924,434	3,030	6,988,649	365	33,645
1925-1926 ...	640	61,953	2,411	7,041,419	3,051	7,103,372	357	32,931
1926-1927 ...	518	51,249	2,365	6,930,836	2,883	6,982,085	397	39,415
1927-1928 ...	564	51,794	2,571	7,598,539	3,135	7,650,333	405	38,459

CLEAR

1918-1919 ...	2,219	243,281	2,510	4,898,810	4,729	5,142,091	72	4,109
1919-1920 ...	1,447	100,891	2,491	6,002,962	3,938	6,163,853	105	9,411
1920-1921 ...	1,238	137,038	2,706	6,908,705	3,944	7,045,743	96	9,342
1921-1922 ...	1,072	118,979	2,457	6,433,979	3,539	6,552,958	83	7,945
1922-1923 ...	978	111,357	2,620	7,332,572	3,598	7,443,929	61	9,306
1923-1924 ...	1,016	108,942	2,745	7,897,122	3,761	8,006,064	29	2,093
1924-1925 ...	885	92,947	2,918	8,497,229	3,803	8,590,176	148	7,552
1925-1926 ...	858	87,319	2,727	8,093,319	3,585	8,180,638	65	5,228
1926-1927 ...	871	89,181	2,630	7,800,807	3,501	7,889,988	32	2,901
1927-1928 ...	992	96,946	2,667	7,828,456	3,659	7,925,402	24	2,590

FOREIGN TRADE.

Entered and Cleared with Cargoes and in Ballast, from and to Foreign in each Official Year from 1918-1919 *to* 1927-28.

TERED.

Ballast.				Total.				Grand Total.	
Steam.		Total.		Sailing.		Steam.			
Vessels.	Net Tons.	Vessels.	Net Tons.	Vessels.	Net Tons.	Vessels.	Net Tons.	Sailing & Steam Vessels.	Net Tons.
667	1,410,287	1518	1,499,487	2,002	203,100	2,642	5,049,375	4,662	5,253,951
506	1,283,611	937	1,331,976	1,481	154,469	2,591	6,343,827	4,072	6,498,296
616	1,438,226	1,012	1,485,444	1,283	135,275	3,048	7,911,200	4,331	8,046,475
306	640,908	573	675,461	1,120	123,454	2,828	7,518,356	3,948	7,641,810
271	741,792	546	776,551	934	106,361	2,600	7,191,978	3,534	7,298,339
418	1,265,031	728	1,299,755	1,001	103,406	2,754	7,932,925	3,755	8,036,331
537	1,591,293	902	1,624,938	1,000	97,860	2,932	8,515,727	3,932	8,613,587
375	1,165,692	732	1,198,623	997	94,884	2,786	8,207,111	3,783	8,301,995
402	1,323,166	799	1,362,581	915	90,664	2,767	8,254,002	3,682	8,344,666
378	1,188,018	783	1,226,507	969	90,253	2,949	8,786,587	3,918	8,876,840

ED.

59	138,730	181	142,839	2,291	247,390	2,569	5,037,540	4,860	5,284,930
113	328,432	218	337,843	1,552	170,302	2,604	6,331,394	4,156	6,501,696
132	371,661	228	381,003	1,334	146,380	2,838	7,280,366	4,172	7,426,746
477	1,452,254	560	1,460,199	1,155	126,924	2,934	7,886,233	4,089	8,013,157
236	742,897	297	752,203	1,039	120,668	2,856	8,075,469	3,895	8,196,132
161	569,327	190	571,420	1,045	111,035	2,906	8,466,449	3,951	8,577,484
139	444,757	287	452,309	1,083	100,499	3,057	8,941,986	4,090	9,042,485
190	647,728	255	652,951	923	92,542	2,917	8,741,047	3,840	8,833,589
223	800,736	255	803,637	903	92,082	2,853	8,601,543	3,756	8,693,625
233	773,760	257	776,350	1,016	99,536	2,900	8,602,216	3,916	8,701,752

SHIPPING—

Number and Tonnage of Vessels, distinguishing Sailing and Steam, which Countries at the Chief Port of the Bombay Presidency

EN

YEAR.	With Cargoes.						In	
	Sailing.		Steam.		Total.		Sailing.	
	Vessels.	Net Tons.	Vessels.	Net Tons.	Vessels.	Net Tons.	Vessels.	Net Tons.
1918-1919 ...	300	40,834	401	1,119,059	701	1,159,893	20	3,715
1919-1920 ...	263	34,095	619	1,934,787	882	1,968,882	1	441
1920-1921 ...	202	25,676	634	2,035,763	836	2,061,439	1	125
1921-1922 ...	197	25,854	745	2,404,470	942	2,430,324	3	649
1922-1923 ...	140	18,649	598	2,148,809	738	2,167,458	1	217
1923-1924 ...	147	18,271	576	2,195,809	723	2,214,080	3	811
1924-1925 ...	150	19,098	584	2,224,340	734	2,243,438	4	937
1925-1926 ...	143	17,724	616	2,330,516	759	2,348,240	1	88
1926-1927 ...	110	14,547	548	2,115,885	658	2,130,432	3	631
1927-1928 ..	140	15,411	640	2,465,823	780	2,481,234	...	...
								CLEAR
1918-1919 ...	364	51,620	358	963,374	722	1,014,994	3	490
1919-1920 ...	233	31,061	638	1,937,833	871	1,968,894	7	838
1920-1921 ...	181	21,623	575	1,831,245	756	1,852,868	10	1,096
1921-1922 ...	137	17,550	479	1,571,560	616	1,589,110	5	663
1922-1923 ...	143	17,080	485	1,746,456	628	1,763,536	...	...
1923-1924 ...	127	14,416	416	1,653,432	543	1,667,848	2	433
1924-1925 ...	79	8,848	402	1,563,419	481	1,572,267	4	843
1925-1926 ...	115	13,244	419	1,662,530	534	1,675,774	4	564
1926-1927 ...	87	9,785	347	1,438,436	434	1,448,216	7	1,162
1927-1928 ...	101	11,383	422	1,688,802	523	1,700,185	...	...

FOREIGN TRADE.

Entered and Cleared with Cargoes and in Ballast, from and to Foreign in each Official Year from 1918-1919 *to* 1927-1928.

TERED.

Ballast.				Total.				Grand Total.	
Steam.		Total.		Sailing.		Steam.			
Vessels.	Net Tons.	Vessels.	Net Tons.	Vessels.	Net Tons.	Vessels.	Net Tons.	Sailing & Steam Vessels.	Net Tons.
33	85,388	53	89,103	320	44,549	434	1,204,447	754	1,248,996
113	271,652	114	272,093	264	34,536	732	2,206,489	996	2,240,975
93	198,949	94	199,074	203	25,891	727	2,234,712	930	2,260,513
39	88,046	42	88,695	200	26,503	784	2,492,516	984	2,519,019
45	135,260	46	135,477	141	18,866	643	2,284,069	784	2,302,935
67	251,568	70	252,379	150	19,082	643	2,447,377	793	2,466,459
49	146,965	53	147,902	154	20,035	633	2,371,305	787	2,391,340
36	103,893	37	103,981	144	17,812	652	2,434,409	796	2,452,221
33	124,024	36	124,655	113	15,178	581	22,39,909	694	22,55,087
38	117,289	38	117,289	140	15,411	678	2,583,112	818	2,598,523
ED.									
31	66,351	34	66,841	367	52,110	389	1,029,725	756	1,081,835
61	177,780	68	178,618	240	31,899	699	2,115,613	939	2,147,512
51	135,636	61	136,732	191	22,719	626	1,966,881	817	1,989,600
246	732,015	251	732,678	142	18,213	725	2,303,575	867	2,321,788
111	355,716	113	355,716	143	17,030	596	2,102,172	739	2,119,252
83	307,975	85	308,403	129	14,349	499	1,961,407	623	1,976,256
49	166,399	53	167,742	83	9,691	451	1,730,316	534	1,740,009
70	272,770	74	273,334	119	13,808	489	1,935,300	608	1,949,108
84	333,836	91	334,998	94	10,947	431	17,72,267	525	17,83,214
61	240,467	61	240,467	101	11,383	483	1,929,269	584	1,940,652

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Current Quotations as estimated by the Committee of

QUOTATIONS.	Week ending 6th January 1928.	Week ending 13th January 1928.	Week ending 20th January 1928.	Week ending 27th January 1928.	Week ending 3rd February 1928.	Week ending 10th February 1928.	Week ending 17th February 1928.	Week ending 24th February 1928.	Week ending 2nd March 1928.	Week ending 9th March 1928.	Week ending 16th March 1928.
EXCHANGE.	Steady.	Steady.	Steady.	Steady.	Steady.	Steady.	Steady.	Steady.	Steady.	Steady.	Steady.
On England Bank Bills. Telegraphic Transfer	1s. 6 1/16d.	1s. 6 1/16d.	1s. 6 1/16d.	1s. 6 1/16d.	1s. 6d.	1s. 5 15/16d.	1s. 5 31/32d.	1s. 5 15/16d.	1s. 5 15/16d.	1s. 5 31/32d.	1s. 5 31/32d.
Sight	1s. 6 3/32d.	1s. 6 3/32d.	1s. 6 3/32d.	1s. 6 3/32 d.	1s. 6 1/32d.	1s. 5 31/32d.	1s. 5 31/32d.	1s. 5 31/32d.	1s. 5 31/32d.	1s. 6d.	1s. 6d.
On Ireland Bank Bills. 2 months'	—	—	—	—	—	—	—	—	—	—	—
4 "	—	—	—	—	—	—	—	—	—	—	—
6 "	—	—	—	—	—	—	—	—	—	—	—
First Class Credits 2 months' sight	1s. 6 13/32d.	1s. 6 13/32d.	1s. 6 13/32d.	1s. 6 13/32d.	1s. 6 1/16d.	1s. 6 1/16d.	1s. 6 3/32d.	1s. 6 3/32d.	1s. 6 3/32d.	1s. 6 3/32d.	1s. 6 1/32d.
4 "	1s. 6 13/32d.	1s. 6 13/32d.	1s. 6 13/32d.	1s. 6 13/32d.	1s. 6 1/16d.	1s. 6 1/16d.	1s. 6 3/32d.	1s. 6 3/32d.	1s. 6 3/32d.	1s. 6 3/32d.	1s. 6 1/32d.
6 "	1s. 6 9/16d.	1s. 6 9/16d.	1s. 6 9/16d.	1s. 6 9/16d.	1s. 6 3/32d.	1s. 6 3/32d.	1s. 6 1/16d.	1s. 6 1/16d.	1s. 6 1/16d.	1s. 6 1/16d.	1s. 6 1/32d.
Documents 3 months' sight	1s. 6 3/8d.	1s. 6 3/8d.	1s. 6 3/8d.	1s. 6 3/8d.	1s. 6 1/16d.	1s. 6 1/16d.	1s. 6 3/32d.	1s. 6 3/32d.	1s. 6 3/32d.	1s. 6 3/32d.	1s. 6 1/32d.
4 "	1s. 6 11/16d.	1s. 6 11/16d.	1s. 6 11/16d.	1s. 6 11/16d.	1s. 6 1/16d.	1s. 6 1/16d.	1s. 6 3/32d.	1s. 6 3/32d.	1s. 6 3/32d.	1s. 6 3/32d.	1s. 6 1/32d.
6 "	1s. 6 19/32d.	1s. 6 19/32d.	1s. 6 19/32d.	1s. 6 19/32d.	1s. 6 1/16d.	1s. 6 1/16d.	1s. 6 3/32d.	1s. 6 3/32d.	1s. 6 3/32d.	1s. 6 3/32d.	1s. 6 1/32d.
French Francs D/A 2 months' sight	949	943	943	949	947	947	951	951	951	954	954
" " 1 month's "	943	940	945	946	945	946	948	948	948	949	948
On Calcutta Bank Telegraphic Transfer	100 1/32	100 1/32	100 1/32	100 1/32	100 1/32	100 1/32	100 1/32	100 1/32	100 1/32	100 1/32	100 1/32
Mercantile Bills, 60 days' sight, Japan (per 100 Yen.)	Rs. a. p. 121 0 0	Rs. a. p. 121 0 0	Rs. a. p. 121 0 0	Rs. a. p. 121 0 0	Rs. a. p. 121 0 0 Nom. Bullion Market closed.	Rs. a. p. 120 0 0	Rs. a. p. 120 0 0	Rs. a. p. 121 0 0	Rs. a. p. 121 12 0	Rs. a. p. 122 0 0	Rs. a. p. 122 12 0
English Bar Gold, 180 touch (per tola)	21 3 0	21 3 0	21 4 0	21 4 0	21 3 0	21 6 6	21 7 3	21 6 0	21 2 6	21 3 6	21 3 0
Sovereigns " " "	13 2 0	13 2 0	13 3 0	13 3 0	13 3 0	13 3 0	13 3 0	13 3 0	13 2 6	13 3 6	13 3 0
Bar Silver { Steady	23 13 0	23 13 0	24 13 0	24 13 0	23 13 0	23 6 0	23 8 0	23 8 0	23 7 0	23 6 0	23 13 0
" Forward	23 13 0	23 13 0	24 14 0	24 14 0	23 14 0	23 6 0	23 8 0	23 8 0	23 6 0	23 9 0	23 13 0
RATES OF DISCOUNT.											
Bank Rate of Discount on Private Bills, 60 days' sight	7 per cent.	7 per cent.	7 per cent.	7 per cent.	7 per cent.	7 per cent.	7 per cent.	7 per cent.	7 per cent.	7 per cent.	7 per cent.
Bank Rate of Interest on Demand Loans on Government Securities	7 "	7 "	7 "	7 "	7 "	7 "	7 "	7 "	7 "	7 "	7 "
Rate of Interest in the Open Market on Government Paper	6 "	6 "	6 "	6 "	6 "	6 "	6 "	6 "	6 "	6 "	6 "
Money Market	Steady.	Firm.	Firm.	Steady.	Firm.	Steady.	Steady.	Steady.	Slight by waiter.	Steady.	Steady.
GOVERNMENT SECURITIES.											
Three and-a-half per cent.	Rs. a. p. 75 2 0	Rs. a. p. 75 1 0	Rs. a. p. 75 10 0	Rs. a. p. 75 12 0	Rs. a. p. 75 12 0	Rs. a. p. 75 0 0	Rs. a. p. 74 8 0	Rs. a. p. 74 8 0	Rs. a. p. 74 8 0	Rs. a. p. 75 12 0	Rs. a. p. 75 0 0
Three per cent.	44 6 0	44 5 0	44 10 0	45 0 0	44 15 0	45 2 0	44 8 0	44 5 0	44 4 0	44 14 0	44 8 0
Notes of Government Paper refused for London, Government Paper refused from London for Bombay	5/8 0 0 Nil. Nil.	Nil. Nil.	Nil. Nil.	Nil. 4,000 0 0	Nil. Nil.	Nil. 10,000 0 0	Nil. Nil.	Nil. Nil.	Nil. Nil.	Nil. 2,00,000 0 0	Nil. 4,00,000 0 0
IMPORTS.											
Piece goods Market	Quiet.	Quiet. Prices 2½% Steady.	Quiet.	Slightly easier. Mixed trading.	Quieter this week.	Very quiet.	Cautious Quiet.	Quiet.	Quiet.	Quiet.	Quiet.
Grey Shirtings, 32in. 32in. 36½ lbs. (per piece)	Rs. a. p. 7 2 0	Rs. a. p. 7 4 0	Rs. a. p. 7 4 6	Rs. a. p. 7 8 0	Rs. a. p. 7 4 0	Rs. a. p. 7 4 0	Rs. a. p. 7 4 0	Rs. a. p. 7 3 0	Rs. a. p. 7 4 0	Rs. a. p. 7 4 6	Rs. a. p. 7 4 0
" 36in. 37½/38 lbs. (")	8 4 0	8 4 0	8 4 0	8 4 0	8 4 0	8 4 0	8 4 0	8 4 0	8 4 0	8 4 0	8 4 0
Water Twist, No. 40's (per lb.)	1 0 0 to 1 1 0	1 0 0 to 1 1 0	1 0 0 to 1 1 0	1 0 0 to 1 1 0	1 0 0 to 1 1 0	1 0 0 to 1 1 0	1 0 0 to 1 1 0	1 0 0 to 1 1 0	1 0 0 to 1 1 0	1 0 0 to 1 1 0	1 0 0 to 1 1 0
" No. 20's (")	0 14 0 to 0 14 6	0 14 0 to 0 14 6	0 14 0 to 0 15 0	0 14 0 to 0 14 6	0 14 0 to 0 14 6	0 14 0 to 0 14 6	0 14 0 to 0 14 6	0 14 0 to 0 14 6	0 14 0 to 0 14 6	0 14 0 to 0 14 6	0 14 0 to 0 15 0
Copper Braziers (in bundles) per cwt.	61 12 0	61 12 0	61 12 0	60 12 0	60 12 0	60 8 0	60 8 0	60 8 0	60 8 0	61 8 0	62 0 0
Yellow Metal (")	52 2 0	51 8 0	52 12 0	52 12 0	51 12 0	52 8 0	52 8 0	52 8 0	52 8 0	52 8 0	52 0 0
Continental Basis Steel Bars (per candy of 784 lbs.)	—	—	—	—	—	—	—	—	—	—	—
Continental Nail Rods (do. do.)	61 0 0 62 8 0	61 8 0 61 4 0	61 8 0 62 8 0	61 0 0 62 8 0	62 0 0 62 8 0	61 8 0 62 8 0	62 8 0 62 8 0	62 8 0 62 8 0	63 0 0 to 64 0 0 64 0 0 to 64 8 0	64 8 0 64 8 0	64 0 0 64 8 0
Galvanized Corrugated Sheets (per cwt.)	11 7 0	12 4 0	12 4 0	12 2 0	12 0 0	11 12 0 to 12 0 0	11 14 0	11 12 0	11 10 0	11 10 0	11 8 0
Sugar { Ordinary Crystals, Nos. (per cwt. ex Godowns)	—	—	—	—	—	—	—	—	—	—	—
Mauritius, Ordinary tipples, D to J. (per cwt. ex. Godowns)	—	—	—	—	—	—	—	—	—	—	—
China best, soft, white (per cwt. ex Godowns)	13 0 0	13 12 0	13 12 0	13 12 0	13 11 0	13 12 0	13 12 0	13 12 0	13 12 0	13 12 0	13 12 0
Java, White Granulated T. M. C. quality (per cwt. ex. Godowns)	14 1 0	14 1 0	14 2 0	14 2 0	14 1 0	14 2 0	14 2 0	14 0 0	14 1 0	14 1 0	14 1 0
Japan (per cwt. ex. Godowns)	—	—	—	—	—	—	—	—	—	—	—
COAL.											
Indian Coal, F.O.B.—	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bengal Coal—											
Darlaghur (per ton)	1 12 0	1 12 0	1 12 0	1 12 0	1 12 0	1 12 0	1 12 0	1 12 0	1 12 0	1 12 0	1 12 0
1st Class Jherria	1 8 0	1 8 0	1 8 0	1 8 0	1 8 0	1 8 0	1 8 0	1 8 0	1 8 0	1 8 0	1 8 0
2nd Class Jherria	1 8 0	1 8 0	1 8 0	1 8 0	1 8 0	1 8 0	1 8 0	1 8 0	1 8 0	1 8 0	1 8 0
Central Provinces Coal	—	—	—	—	—	—	—	—	—	—	—
Foreign Coal (C.I.F.)—	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Best Welsh all large (per ton)	—	—	—	—	—	—	—	—	—	—	—
Best Welsh 3/4 large, 1/4 small	1 17 6	1 17 6	1 17 6	1 17 6	1 17 6	1 17 6	1 17 6	1 17 6	1 17 6	1 17 6	1 17 6
Best Scotch (Alfloats)	1 4 6	1 4 6	1 4 6	1 4 6	1 4 6	1 4 6	1 4 6	1 4 6	1 4 6	1 4 6	1 4 6
EXPORTS.											
Cotton Exports—											
(Fully ginned, per candy of 784 lbs.)											
Cotton Market	Steady.	Steady.	Steady.	Steady.	Steady.	Steady.	Very steady.	Quiet.	Dull.	Steady.	Steady.
M. G. Bengals (Bullock)	Rs. 316 Dec.-Jan.	Rs. 316 Dec.-Feb.	Rs. 317 Dec.-Jan.	Rs. 320 March	Rs. 327 March 1928.	Rs. 330 March 1928.	Rs. 328 March 1928.	Rs. 328 March 1928.	Rs. 327 March 1928.	Rs. 328 March 1928.	Rs. 329
" ")	F.G. 310 March.	F.G. 311 March.	308 March.	—	325 May 1928.	324 May 1928.	321 May 1928.	308 May 1928.	308 May 1928.	320 May 1928.	—
	F.G.	—	—	—	—	—	—	—	—	—	—

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Week ending 23rd March 1928.	Week ending 30th March 1928.	Week ending 6th April 1928.	Week ending 13th April 1928.	Week ending 20th April 1928.	Week ending 27th April 1928.	Week ending 4th May 1928.	Week ending 11th May 1928.	Week ending 18th May 1928.	Week ending 25th May 1928.	Week ending 1st June 1928.	Week ending 8th June 1928.	Week ending 15th June 1928.	Week ending 22nd June 1928.	Week ending 29th June 1928.
Steady.	Steady.	Steady.	Steady.	Steady.	Steady.	Steady.	Steady.	Steady.	Steady.	Steady.	Steady.	Steady.	Steady.	Steady
2 15,000.	1s. 3 11/32d.	1s. 3 11/32d.	1s. 3 31/32d.	1s. 4 15/32d.	1s. 3 31/32d.	1s. 3 31/32d.	1s. 3 31/32d.	1s. 3 31/32d.	1s. 3 31/32d.	1s. 3 31/32d.	1s. 3 31/32d.	1s. 3 29/32d.	1s. 3 31d.	1s. 3 15/16d.
6d.	1s. 6d.	1s. 6d.	1s. 6d.	1s. 6d.	1s. 6d.	1s. 6d.	1s. 6d.	1s. 6d.	1s. 6d.	1s. 6d.	1s. 6d.	1s. 6d.	1s. 6d.	1s. 6 3/32d.
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
1 1/4.	1s. 6 1/8.	1s. 6 1/4.	1s. 6 1/4.	1s. 6 1/4.	1s. 6 1/4.	1s. 6 1/4.	1s. 6 3/16.	1s. 6 3/16.	1s. 6 3/16.	1s. 6 1/4.	1s. 6 1/4.	1s. 6 1/4.	1s. 6 3/16.	1s. 6 3/16.
1 3/32d.	1s. 6 3/32d.	1s. 6 3/32d.	1s. 6 3/32d.	1s. 6 3/32d.	1s. 6 3/32d.	1s. 6 3/32d.	1s. 6 3/32d.	1s. 6 3/32d.	1s. 6 3/32d.	1s. 6 3/32d.	1s. 6 3/32d.	1s. 6 3/32d.	1s. 6 3/32d.	1s. 6 3/32d.
1 15/32d.	1s. 6 15/32d.	1s. 6 15/32d.	1s. 6 15/32d.	1s. 6 15/32d.	1s. 6 15/32d.	1s. 6 15/32d.	1s. 6 15/32d.	1s. 6 15/32d.	1s. 6 15/32d.	1s. 6 15/32d.	1s. 6 15/32d.	1s. 6 15/32d.	1s. 6 15/32d.	1s. 6 15/32d.
1 7/32d.	1s. 6 7/32d.	1s. 6 7/32d.	1s. 6 7/32d.	1s. 6 7/32d.	1s. 6 7/32d.	1s. 6 7/32d.	1s. 6 7/32d.	1s. 6 7/32d.	1s. 6 7/32d.	1s. 6 7/32d.	1s. 6 7/32d.	1s. 6 7/32d.	1s. 6 7/32d.	1s. 6 7/32d.
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
3/32	3/32	3/32	3/32	3/32	3/32	3/32	3/32	3/32	3/32	3/32	3/32	3/32	3/32	3/32
a. p.	a. p.	a. p.	a. p.	a. p.	a. p.	a. p.	a. p.	a. p.	a. p.	a. p.	a. p.	a. p.	a. p.	a. p.
0 0	129 0 0	128 0 0	127 12 0	127 4 0	127 0 0	125 0 0	124 4 0	124 0 0	122 0 0	124 0 0	124 0 0	124 12 0	125 0 0	125 0 0
11 6	11 7 3	11 6 3	11 6 3	11 6 6	11 6 3	11 6 6	11 7 6	11 7 3	11 7 3	11 6 3	11 6 6	11 6 6	11 6 6	11 6 6
2 6	13 7 3	13 7 3	13 7 3	13 8 6	13 8 3	13 6 3	13 6 3	13 6 3	13 6 3	13 7 3	13 7 6	13 7 6	13 7 3	13 7 6
3 6	69 1 0	69 0 6	69 0 6	69 6 6	69 6 6	69 6 6	69 6 6	69 6 6	69 6 6	69 6 6	69 6 6	69 6 6	69 6 6	69 6 6
1 6	69 0 6	69 0 6	69 0 6	69 6 6	69 6 6	69 6 6	69 6 6	69 6 6	69 6 6	69 6 6	69 6 6	69 6 6	69 6 6	69 6 6
per cent.	7 per cent.	7 per cent.	7 per cent.	7 per cent.	7 per cent.	7 per cent.	7 per cent.	7 per cent.	7 per cent.	7 per cent.	7 per cent.	6 per cent.	7½ per cent.	7½ per cent.
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
Steady.	9/32ds easier.	Steady.	Steady.	Steady.	Steady.	Steady.	Steady.	Steady.	Steady.	Steady.	Steady.	Easier.	Easier.	6 to 8 " Easier.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
64 10 9	64 9 6	64 9 6	64 9 6	64 12 6	64 13 0	64 13 0	64 11 0	64 11 0	64 10 0	64 12 0	64 12 0	64 14 0	64 14 0	64 14 0
Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.
Nil.	3,50,600 0 0	Nil.	26,200 0 0	4,30,100 0 0	34,01,200 0 0	21,600 0 0	30,86,000 0 0	Nil.	Nil.	Nil.	10,00,000 0 0	Nil.	1,00,00,000 0 0	Nil.
Continues quiet.	Continues very quiet.	Quiet	Quiet.	Quiet.	Very quiet.	Quiet.	Continues quiet.	Very quiet.	Very quiet.	Very quiet but steady.	Very quiet.	Very quiet.	Quiet.	Quiet.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
7 4 0	7 4 0	7 4 0	7 4 0	7 4 0	7 4 0	7 4 0	7 4 0	7 4 0	7 4 0	7 4 0	7 4 0	7 4 0	7 4 0	7 4 0
8 4 0	8 4 0	8 4 0	8 4 0	8 4 0	8 4 0	8 4 0	8 4 0	8 4 0	8 4 0	8 4 0	8 4 0	8 4 0	8 4 0	8 4 0
1 0 0 to 1 1 0	1 0 0 to 1 1 0	1 0 0 to 1 1 0	1 0 0 to 1 1 0	1 0 0 to 1 1 0	1 0 0 to 1 1 0	1 0 0 to 1 1 0	1 0 0 to 1 1 0	1 0 0 to 1 1 0	1 0 0 to 1 1 0	1 0 0 to 1 1 0	1 0 0 to 1 1 0	1 0 0 to 1 1 0	1 0 0 to 1 1 0	1 0 0 to 1 1 0
0 14 0 to 0 15 0	0 14 0 to 0 15 0	0 14 0 to 0 15 0	0 14 0 to 0 15 0	0 14 0 to 0 15 0	0 14 0 to 0 15 0	0 14 0 to 0 15 0	0 14 0 to 0 15 0	0 14 0 to 0 15 0	0 14 0 to 0 15 0	0 14 0 to 0 15 0	0 14 0 to 0 15 0	0 14 0 to 0 15 0	0 14 0 to 0 15 0	0 14 0 to 0 15 0
0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0
42 8 0	42 8 0	42 8 0	42 8 0	42 8 0	42 8 0	42 8 0	42 8 0	42 8 0	42 8 0	42 8 0	42 8 0	42 8 0	42 8 0	42 8 0
4 0 0	33 4 0	33 4 0	33 4 0	33 8 0	33 8 0	33 8 0	33 8 0	33 8 0	33 8 0	33 8 0	33 8 0	33 8 0	33 8 0	33 8 0
0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0
0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0
44 8 0	43 0 0	43 0 0	43 0 0	43 0 0	43 0 0	43 0 0	43 0 0	43 0 0	43 0 0	43 0 0	43 0 0	43 0 0	43 0 0	43 0 0
34 8 0	34 8 0	34 8 0	34 8 0	32 0 0	32 0 0	32 0 0	32 0 0	32 0 0	32 0 0	32 0 0	32 0 0	32 0 0	32 0 0	32 0 0
0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0
0 0 0	51 3 0	11 12 0	11 12 0	11 12 0	12 14 0	11 12 0	11 12 0	11 12 0	11 12 0	12 0 0	12 0 0	12 0 0	12 0 0	12 0 0
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
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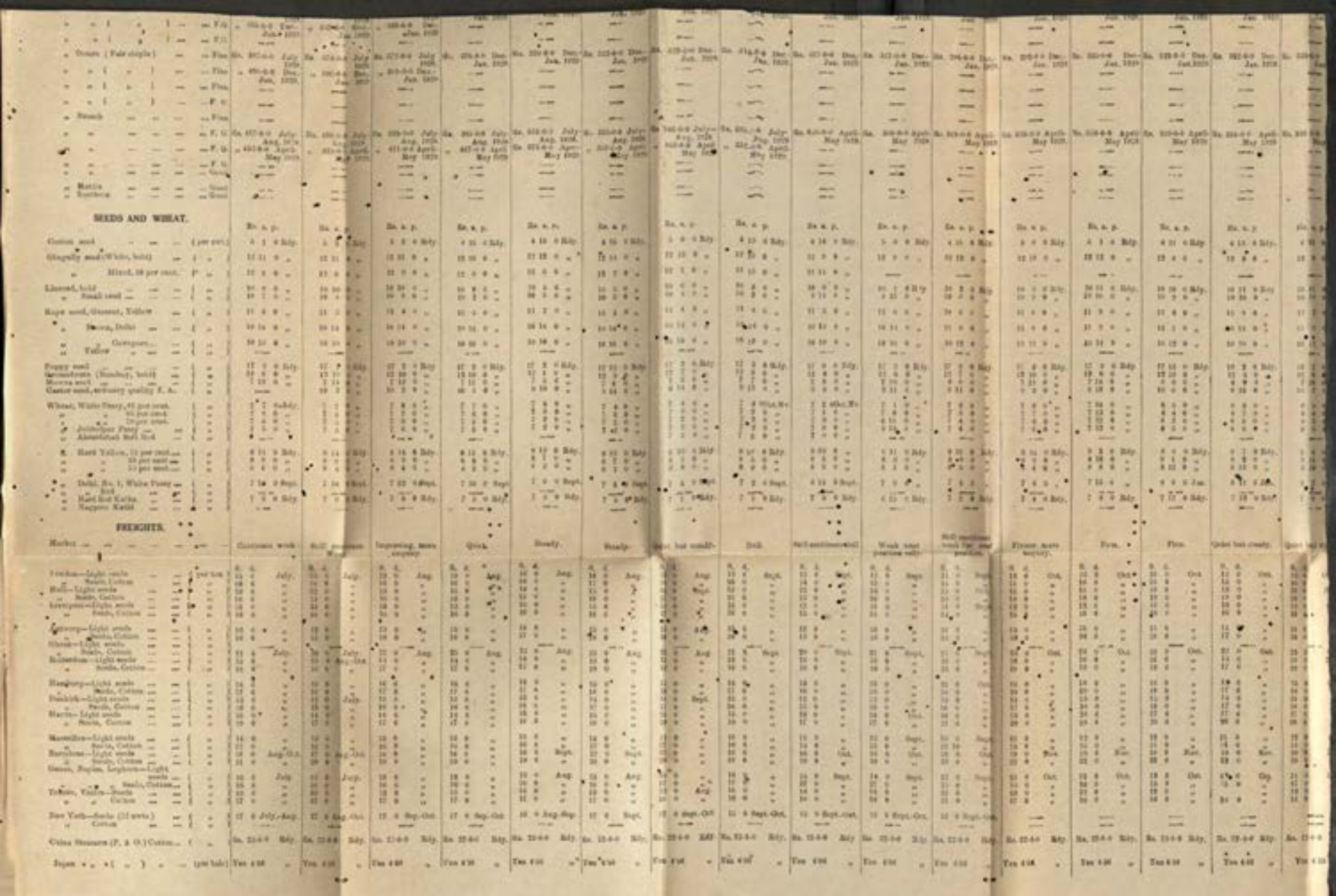
0 0	18 12 0	18 12 0	18 10 0	18 0 0	18 4 0	18 4 0	18 4 0	18 4 0	18 8 0	18 8 0	18 0 0	17 12 0	17 4 0	17 0 0
1 0	15 0 0	15 4 0	15 4 0	15 4 0	15 10 0	15 12 0	15 12 0	15 14 0	16 2 0	17 0 0	17 0 0	17 0 0	16 1 0	16 0 0
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
3 12 0	3 12 0	3 12 0	3 12 0	3 12 0	3 12 0	3 12 0	3 12 0	3 12 0	3 12 0	3 12 0	3 12 0	3 12 0	3 12 0	3 12 0
4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0
1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
1 12 0	1 12 0	1 12 0	1 12 0	1 12 0	1 12 0	1 12 0	1 12 0	1 12 0	1 12 0	1 12 0	1 12 0	1 12 0	1 12 0	1 12 0
1 4 0	1 4 0	1 4 0	1 4 0	1 4 0	1 4 0	1 4 0	1 4 0	1 4 0	1 4 0	1 4 0	1 4 0	1 4 0	1 4 0	1 4 0
Weak	Dull.	Steady.	Dull.	Dull.	Steady.	Quiet but steady.	Easy.	Steady.	Steady.	Steady.	Steady.	Steady.	Easy.	Firm.
317 May 1928.	Rs. 307 May 1928.	Rs. 312 May 1928.	Rs. 314 May 1928.	Rs. 313 May 1928.	Rs. 312 May 1928.	Rs. 319 May 1928.	Rs. 317 May 1928.	Rs. 321 May 1928.	Rs. 321 July 1928.	Rs. 320 July 1928. Nominal.	Rs. 320 July 1928.	Rs. 320 July 1928.	Rs. 320 July 1928.	Rs. 318 July 1928.
—	—	—	—	—	—	320 July 1928.	318 July 1928.	322 July 1928.	320 Dec-Jan. 1929.	317 Dec-Jan. 1929. Nominal.	321 Dec-Jan. 1929.	317 Dec-Jan. 1929.	319 Dec-Jan. 1929.	320 Dec-Jan. 1929.
—	—	—	—	—	—	317 May 1928.	317 May 1928.	320 July 1928.	—	—	—	—	—	—

Current Quotations as estimated by the Committee of the Bombay Chamber of Commerce during

QUOTATIONS.	Week ending 6th July 1928.	Week ending 13th July 1928.	Week ending 20th July 1928.	Week ending 27th July 1928.	Week ending 3rd August 1928.	Week ending 10th August 1928.	Week ending 17th August 1928.	Week ending 24th August 1928.	Week ending 31st August 1928.	Week ending 7th September 1928.	Week ending 14th September 1928.	Week ending 21st September 1928.	Week ending 28th September 1928.	Week ending 5th October 1928.	Week ending 12th October 1928.	Week ending 19th October 1928.
EXCHANGE.	Steady.	Steady.	Steady.	Steady.	Steady.	Steady.	Steady.	Steady.	Steady.	Steady.	Steady.	Steady.	Steady.	Steady.	Steady.	Steady.
England Post Bills — Telegraphic Transfer	1s. 5 7/64d.	1s. 5 7/64d.	1s. 5 7/32d.	1s. 5 7/64d.	1s. 5 7/64d.	1s. 5 7/64d.	1s. 5 13/64d.	1s. 5 29/32d.	1s. 5 15/32d.	1s. 5 31/64d.	1s. 5 31/64d.	1s. 5 31/32d.	1s. 6d.	1s. 5 63/64d.	1s. 5d.	1s. 5 31/32d.
Sight	1s. 5 29/32d.	1s. 5 31/32d.	1s. 5 29/32d.	1s. 5 29/32d.	1s. 5 29/32d.	1s. 5 29/32d.	1s. 5 31/64d.	1s. 5 31/64d.	1s. 5 31/64d.	1s. 5 31/64d.	1s. 6d.	1s. 5d.	1s. 5d.	1s. 5 63/64d.	1s. 5 63/64d.	1s. 5 63/64d.
2 months' "	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
4 " "	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
6 " "	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
First Class Credits — 2 months' sight	1s. 5 61/64d.	1s. 6 1/64d.	1s. 6 1/32d.	1s. 6 1/32d.	1s. 6 1/32d.	1s. 6 1/32d.	1s. 6 7/64d.	1s. 6 7/64d.	1s. 6 7/64d.	1s. 6 7/64d.	1s. 6 9/64d.	1s. 6 9/64d.	1s. 6 9/64d.	1s. 6 9/64d.	1s. 6 9/64d.	1s. 6 9/64d.
4 " "	1s. 5 31/32d.	1s. 6 1/32d.	1s. 6 1/32d.	1s. 6 1/32d.	1s. 6 1/32d.	1s. 6 1/32d.	1s. 6 7/64d.	1s. 6 7/64d.	1s. 6 7/64d.	1s. 6 7/64d.	1s. 6 9/64d.	1s. 6 9/64d.	1s. 6 9/64d.	1s. 6 9/64d.	1s. 6 9/64d.	1s. 6 9/64d.
6 " "	1s. 5 31/32d.	1s. 6 1/32d.	1s. 6 1/32d.	1s. 6 1/32d.	1s. 6 1/32d.	1s. 6 1/32d.	1s. 6 7/64d.	1s. 6 7/64d.	1s. 6 7/64d.	1s. 6 7/64d.	1s. 6 9/64d.	1s. 6 9/64d.	1s. 6 9/64d.	1s. 6 9/64d.	1s. 6 9/64d.	1s. 6 9/64d.
Documents — 2 months' sight	1s. 6 3/32d.	1s. 6 3/32d.	1s. 6 3/32d.	1s. 6 3/32d.	1s. 6 3/32d.	1s. 6 3/32d.	1s. 6 3/32d.	1s. 6 3/32d.	1s. 6 3/32d.	1s. 6 3/32d.	1s. 6 3/32d.	1s. 6 3/32d.	1s. 6 3/32d.	1s. 6 3/32d.	1s. 6 3/32d.	1s. 6 3/32d.
4 " "	1s. 5 23/32d.	1s. 6 7/32d.	1s. 6 7/32d.	1s. 6 7/32d.	1s. 6 7/32d.	1s. 6 7/32d.	1s. 6 7/32d.	1s. 6 7/32d.	1s. 6 7/32d.	1s. 6 7/32d.	1s. 6 7/32d.	1s. 6 7/32d.	1s. 6 7/32d.	1s. 6 7/32d.	1s. 6 7/32d.	1s. 6 7/32d.
6 " "	1s. 5 29/32d.	1s. 6 15/64d.	1s. 6 15/64d.	1s. 6 15/64d.	1s. 6 15/64d.	1s. 6 15/64d.	1s. 6 15/64d.	1s. 6 15/64d.	1s. 6 15/64d.	1s. 6 15/64d.	1s. 6 15/64d.	1s. 6 15/64d.	1s. 6 15/64d.	1s. 6 15/64d.	1s. 6 15/64d.	1s. 6 15/64d.
French Francs, T.T. sight	932	932	932	932	932	932	932	932	932	932	932	932	932	932	932	932
On Belgium Bank Telegraphic Transfer	940	940	940	940	940	940	940	940	940	940	940	940	940	940	940	940
3 months' sight	100 1/32	100 1/32	100 1/32	100 1/32	100 1/32	100 1/32	100 1/32	100 1/32	100 1/32	100 1/32	100 1/32	100 1/32	100 1/32	100 1/32	100 1/32	100 1/32
Marseilles Bills, 60 days' sight Japan (per 100 Yen.)	Rs. a. p. 111 9 5	Rs. a. p. 112 0 0	Rs. a. p. 112 13 5	Rs. a. p. 113 0 0	Rs. a. p. 113 0 0	Rs. a. p. 113 0 0	Rs. a. p. 112 9 0	Rs. a. p. 112 8 0	Rs. a. p. 112 8 0	Rs. a. p. 112 8 0	Rs. a. p. 112 8 0	Rs. a. p. 112 8 0	Rs. a. p. 112 8 0	Rs. a. p. 112 8 0	Rs. a. p. 112 8 0	Rs. a. p. 112 8 0
English Bar Gold, 100 touch (per tola)	27 7 6	27 7 6	27 7 6	27 7 6	27 7 6	27 7 6	27 7 6	27 7 6	27 7 6	27 7 6	27 7 6	27 7 6	27 7 6	27 7 6	27 7 6	27 7 6
Sovereigns	20 7 6	20 7 6	20 7 6	20 7 6	20 7 6	20 7 6	20 7 6	20 7 6	20 7 6	20 7 6	20 7 6	20 7 6	20 7 6	20 7 6	20 7 6	20 7 6
Bar Silver — Steady	42 3 0	42 3 0	42 3 0	42 3 0	42 3 0	42 3 0	42 3 0	42 3 0	42 3 0	42 3 0	42 3 0	42 3 0	42 3 0	42 3 0	42 3 0	42 3 0
Forward	42 3 0	42 3 0	42 3 0	42 3 0	42 3 0	42 3 0	42 3 0	42 3 0	42 3 0	42 3 0	42 3 0	42 3 0	42 3 0	42 3 0	42 3 0	42 3 0
RATES OF DISCOUNT.																
Bank Rate of Discount on Private Bills, 60 days' sight	5½ per cent.	5½ per cent.	5 per cent.	5 per cent.	5 per cent.	5 per cent.	5 per cent.	5 per cent.	5 per cent.	5 per cent.	5 per cent.	5 per cent.	5 per cent.	5 per cent.	5 per cent.	5 per cent.
Bank Rate of Interest on Demand Loans on Government Securities	6 "	6 "	5 "	5 "	5 "	5 "	5 "	5 "	5 "	5 "	5 "	5 "	5 "	5 "	5 "	5 "
Rate of Interest in the Open Market on Government Paper	4½ "	4½ "	4 "	3 "	3 "	3 "	3 "	3 "	3 "	3 "	3 "	3 "	3 "	3 "	3 "	3 "
Money Market	Unchanged.	Unchanged.	Easy.	Easy.	Easy.	Easy.	Easier.	Easy tendency	Easy but keep.	Easier.	Steady.	Steady.	Easy.	Easy.	Easy.	Easy.
GOVERNMENT SECURITIES.																
Government Paper per cent.	Rs. a. p. 73 0 0	Rs. a. p. 73 0 0	Rs. a. p. 73 1 0	Rs. a. p. 74 12 0	Rs. a. p. 73 12 0	Rs. a. p. 73 12 0	Rs. a. p. 73 11 0	Rs. a. p. 73 11 0	Rs. a. p. 73 11 0	Rs. a. p. 73 11 0	Rs. a. p. 73 11 0	Rs. a. p. 73 11 0	Rs. a. p. 73 11 0	Rs. a. p. 73 11 0	Rs. a. p. 73 11 0	Rs. a. p. 73 11 0
Loans per cent.	64 7 0	64 7 0	64 7 0	64 7 0	64 7 0	64 7 0	64 7 0	64 7 0	64 7 0	64 7 0	64 7 0	64 7 0	64 7 0	64 7 0	64 7 0	64 7 0
Notes of Government Paper received for Loans	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.
Government Paper received for Loans in Bombay	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.
IMPORTS.																
Piece-goods Market	Very quiet but steady.	Very quiet but steady.	Quiet but steady.	Very quiet.	Very quiet.	Quiet.	Very quiet.	Dull.	Very quiet.	Very quiet.	Very quiet.	Very quiet.	Very quiet.	Very quiet.	Very quiet.	Very quiet.
Grey Shirtings, T. 36 lb. to 37½ yds. per piece	Rs. a. p. 7 4 0	Rs. a. p. 7 4 0	Rs. a. p. 7 4 0	Rs. a. p. 7 4 0	Rs. a. p. 7 4 0	Rs. a. p. 7 4 0	Rs. a. p. 7 4 0	Rs. a. p. 7 4 0	Rs. a. p. 7 4 0	Rs. a. p. 7 4 0	Rs. a. p. 7 4 0	Rs. a. p. 7 4 0	Rs. a. p. 7 4 0	Rs. a. p. 7 4 0	Rs. a. p. 7 4 0	Rs. a. p. 7 4 0
" " 32in. 36 lb. to 37½ yds. " "	6 4 0	6 4 0	6 4 0	6 4 0	6 4 0	6 4 0	6 4 0	6 4 0	6 4 0	6 4 0	6 4 0	6 4 0	6 4 0	6 4 0	6 4 0	6 4 0
Water Twist, No. 40's (per lb.)	1 2 0 to 1 4 0	1 2 0 to 1 4 0	1 2 0 to 1 4 0	1 2 0 to 1 4 0	1 2 0 to 1 4 0	1 2 0 to 1 4 0	1 2 0 to 1 4 0	1 2 0 to 1 4 0	1 2 0 to 1 4 0	1 2 0 to 1 4 0	1 2 0 to 1 4 0	1 2 0 to 1 4 0	1 2 0 to 1 4 0	1 2 0 to 1 4 0	1 2 0 to 1 4 0	1 2 0 to 1 4 0
" No. 80's "	0 15 0 to 1 0 0	0 15 0 to 1 0 0	0 15 0 to 1 0 0	0 15 0 to 1 0 0	0 15 0 to 1 0 0	0 15 0 to 1 0 0	0 15 0 to 1 0 0	0 15 0 to 1 0 0	0 15 0 to 1 0 0	0 15 0 to 1 0 0	0 15 0 to 1 0 0	0 15 0 to 1 0 0	0 15 0 to 1 0 0	0 15 0 to 1 0 0	0 15 0 to 1 0 0	0 15 0 to 1 0 0
Copper Sheathing (in bundles) per cwt.	60 0 0	60 0 0	60 0 0	60 12 0	60 0 0	60 0 0	60 0 0	60 0 0	60 0 0	60 0 0	60 0 0	60 0 0	60 0 0	60 0 0	60 0 0	60 0 0
Yellow Metal	58 12 0	60 12 0	58 0 0	60 0 0	60 0 0	58 12 0	58 12 0	59 0 0	60 0 0	60 0 0	58 12 0	60 0 0	60 0 0	60 0 0	60 0 0	60 0 0
Continental Rods Steel Bars (per candy of 784 lbs.	44 0 0	44 0 0	44 0 0	44 0 0	44 0 0	44 0 0	44 0 0	44 0 0	44 0 0	44 0 0	44 0 0	44 0 0	44 0 0	44 0 0	44 0 0	44 0 0
Continental Nail Rods	46 0 0	46 0 0	46 0 0	46 0 0	46 0 0	46 0 0	46 0 0	46 0 0	46 0 0	46 0 0	46 0 0	46 0 0	46 0 0	46 0 0	46 0 0	46 0 0
Galvanized Corrugated Sheets (per cwt.)	12 0 0	12 0 0	12 0 0	12 0 0	12 0 0	12 0 0	12 0 0	12 0 0	12 0 0	12 0 0	12 0 0	12 0 0	12 0 0	12 0 0	12 0 0	12 0 0
Sugar — Ordinary Crystals, Best (per cwt. ex Godown)	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Mauritius (ordinary) Grades, 2 to 5 (per cwt. ex Godown)	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Cigar, Best, Soft, White (per cwt. ex Godown)	17 0 0	17 0 0	17 0 0	17 0 0	17 0 0	17 0 0	17 0 0	17 0 0	17 0 0	17 0 0	17 0 0	17 0 0	17 0 0	17 0 0	17 0 0	17 0 0
Java, White Granulated, T. S. C. quality (per cwt. ex Godown)	14 12 0	14 12 0	15 12 0	15 12 0	15 12 0	14 12 0	15 14 0	15 14 0	15 12 0	14 12 0	15 14 0	15 14 0	15 14 0	15 14 0	16 2 0	16 2 0
Japan (per cwt. ex Godown)	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
COAL.																
Indian Coal, F.O.R.—	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bengal Coal—																
Dishergher	1 4 0	1 4 0	1 4 0	1 4 0	1 4 0	1 4 0	1 4 0	1 4 0	1 4 0	1 4 0	1 4 0	1 4 0	1 4 0	1 4 0	1 4 0	1 4 0
1st Class Jharia	1 4 0	1 4 0	1 4 0	1 4 0	1 4 0	1 4 0	1 4 0	1 4 0	1 4 0	1 4 0	1 4 0	1 4 0	1 4 0	1 4 0	1 4 0	1 4 0
2nd Class Jharia	1 3 0	1 4 0	1 4 0	1 3 0	1 4 0	1 4 0	1 4 0	1 3 0	1 3 0	1 3 0	1 3 0	1 3 0	1 3 0	1 3 0	1 3 0	1 3 0
Central Provinces Coal	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Foreign Coal, C.I.F.—	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Best Welsh all large	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Welsh 3/4 large 1/4 small	1 12 6	1 12 6	1 12 6	1 12 6	1 12 6	1 12 6	1 12 6	1 12 6	1 12 6	1 12 6	1 12 6	1 12 6	1 12 6	1 12 6	1 12 6	1 12 6
Natal (African)	1 4 0	1 4 0	1 4 0	1 4 0	1 4 0	1 4 0	1 4 0	1 4 0	1 4 0	1 4 0	1 4 0	1 4 0	1 4 0	1 4 0	1 4 0	1 4 0
EXPORTS.																
Cotton Exports—																
(Fully pressed, per candy of 784 lbs.)																
Cotton Market	Steady.	Steady.	Steady.	Steady.	Firm.	Weak.	Steady.	Weak.	Steady.	Firm.	Weak.	Steady.	Firm.	Steady.	Steady.	Firm.
B. B. Rates (Spot Delivery terms)	Rs. 316-0-0 July	Rs. 316-0-0 July	Rs. 315-0-0 July	Rs. 312-0-0 Dec.	Rs. 309-0-0 Dec.	Rs. 311-0-0 Dec.	Rs. 311-0-0 Dec.	Rs. 310-0-0 Dec.	Rs. 310-0-0 Dec.	Rs. 311-0-0 Dec.	Rs. 311-0-0 Dec.	Rs. 310-0-0 Dec.	Rs. 310-0-0 Dec.	Rs. 310-0-0 Dec.	Rs. 310-0-0 Dec.	Rs. 311-0-0 Dec.

during the year 1928—continued.

Week ending 13th October 1928.	Week ending 20th October 1928.	Week ending 2nd November 1928.	Week ending 9th November 1928.	Week ending 16th November 1928.	Week ending 23rd November 1928.	Week ending 30th November 1928.	Week ending 7th December 1928.	Week ending 14th December 1928.	Week ending 21st December 1928.	Week ending 28th December 1928.
Ready.	Ready.	Ready.	Ready.	Ready.	Ready.	Ready.	Ready.	Ready.	Ready.	Ready.
1s. 6 1/32d.	1s. 6 1/16d.	1s. 6 1/16d.	1s. 6 1/16d.	1s. 6 1/16d.	1s. 6 1/32d.	1s. 6 1/32d.	1s. 6 1/32d.	1s. 6 1/32d.	1s. 6 1/32d.	1s. 6 1/32d.
1s. 6 1/16d.	1s. 6 3/32d.	1s. 6 3/32d.	1s. 6 3/32d.	1s. 6 3/32d.	1s. 6 1/16d.	1s. 6 1/16d.	1s. 6 1/16d.	1s. 6 1/16d.	1s. 6 1/16d.	1s. 6 1/16d.
1s. 6 3/16d.	1s. 6 7/32d.	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
1s. 6 11/32d.	1s. 6 11/32d.	1s. 6 11/32d.	1s. 6 11/32d.	1s. 6 11/32d.	1s. 6 5/16d.	1s. 6 5/16d.	1s. 6 11/32d.	1s. 6 11/32d.	1s. 6 11/32d.	1s. 6 11/32d.
1s. 6 7/16d.	1s. 6 13/32d.	1s. 6 13/32d.	1s. 6 13/32d.	1s. 6 13/32d.	1s. 6 3/8d.	1s. 6 3/8d.	1s. 6 13/32d.	1s. 6 13/32d.	1s. 6 13/32d.	1s. 6 13/32d.
1s. 6 9/16d.	1s. 6 9/16d.	1s. 6 9/16d.	1s. 6 9/16d.	1s. 6 9/16d.	1s. 6 7/16d.	1s. 6 7/16d.	1s. 6 7/16d.	1s. 6 7/16d.	1s. 6 7/16d.	1s. 6 7/16d.
1s. 6 11/32d.	1s. 6 11/32d.	1s. 6 11/32d.	1s. 6 11/32d.	1s. 6 11/32d.	1s. 6 1/2d.	1s. 6 1/2d.	1s. 6 11/32d.	1s. 6 11/32d.	1s. 6 11/32d.	1s. 6 11/32d.
1s. 6 13/32d.	1s. 6 13/32d.	1s. 6 7/16d.	1s. 6 7/16d.	1s. 6 7/16d.	1s. 6 9/16d.	1s. 6 9/16d.	1s. 6 7/16d.	1s. 6 13/32d.	1s. 6 13/32d.	1s. 6 7/16d.
1s. 6 19/32d.	1s. 6 19/32d.	1s. 6 19/32d.	1s. 6 19/32d.	1s. 6 19/32d.	1s. 6 9/16d.	1s. 6 9/16d.	1s. 6 17/32d.	1s. 6 19/32d.	1s. 6 19/32d.	1s. 6 19/32d.
940	940	942	940	940	940	940	940	942	940	940
935	935	935	935	935	935	935	935	935	935	935
100 1/32	100 1/32	100 1/32	100 1/32	100 1/32	100 1/32	100 1/32	100 1/32	100 1/32	100 1/32	100 1/32
Rs. a. p. 122 4 0	Rs. a. p. 122 4 0	Rs. a. p. 122 4 0	Rs. a. p. 122 8 0	Rs. a. p. 122 8 0	Rs. a. p. 122 8 0	Rs. a. p. 122 12 0	Rs. a. p. 122 8 0	Rs. a. p. 122 4 0	Rs. a. p. 122 4 0	Rs. a. p. 122 0 0
21 5 9	21 5 9	21 5 6	21 5 6	21 5 9	21 5 6	21 5 6	21 5 6	21 4 6	21 4 6	21 4 6
13 5 9	13 5 9	13 5 9	13 5 9	13 5 6	13 5 6	13 5 6	13 5 6	13 4 3	13 4 3	13 4 3
59 0 0	59 0 0	59 1 0	59 2 0	59 5 0	59 5 0	59 15 0	59 9 0	59 5 0	59 5 0	59 9 0
60 3 0	60 3 0	60 3 0	60 3 0	60 6 0	60 6 0	60 13 0	60 11 0	60 6 0	60 6 0	60 9 0
5 per cent.	5 per cent.	5 per cent.	6 per cent.	6 per cent.	6 per cent.	6 per cent.	6 per cent.	7 per cent.	7 per cent.	7 per cent.
5 "	5 "	5 "	5 "	6 "	6 "	6 "	6 "	7 "	7 "	7 "
4 "	7½ "	22 "	21 "	4 "	14 "	24 "	3½ "	4½ "	5 "	6½ "
Steadier.	Steady.	Steady.	Quiet.	Steady.	Easy.	Steady.	Firm.	Firm.	Steady.	Strong.
Rs. a. p. 72 7 0	Rs. a. p. 72 10 0	Rs. a. p. 72 6 0	Rs. a. p. 72 5 0	Rs. a. p. 72 14 0	Rs. a. p. 72 14 0	Rs. a. p. 73 0 0	Rs. a. p. 72 11 0	Rs. a. p. 72 6 0	Rs. a. p. 72 12 0	Rs. a. p. 72 8 0
62 13 0	63 2 0	63 14 0	63 0 0	No quotation.	No quotation.	No quotation.	No quotation.	No quotation.	No quotation.	No quotation.
Nil.	Nil.	1,40,000 0 0	Nil.	200 0 0	Nil.	Nil.	Nil.	200 0 0	3,000 0 0	Nil.
Nil.	303 0 0	48,200 0 0	14,000 0 0	Nil.	21,000 0 0	Nil.	Nil.	7,000 0 0	7,000 0 0	Nil.
Very quiet.	Quiet.	Very quiet.	Very quiet.	Quiet.	Quiet.	A little active, prices steady.	Continues active, prices steady.	Quieter than last week.	Much quieter.	Quiet but steady.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
7 2 0	7 2 0	7 2 0	7 2 0	7 2 0	7 2 0	7 2 0	7 2 0	7 2 0	7 2 0	7 2 0
8 2 0	8 2 0	8 2 0	8 2 0	8 2 0	8 2 0	8 2 0	8 2 0	8 2 0	8 2 0	8 2 0
1 1 0 to 1 4 0	1 1 0 to 1 4 0	1 1 0 to 1 4 0	1 1 0 to 1 4 0	1 1 0 to 1 4 0	1 1 0 to 1 4 0	1 1 0 to 1 4 0	1 1 0 to 1 4 0	1 1 0 to 1 5 0	1 1 0 to 1 5 0	1 1 0 to 1 5 0
0 14 6 to 0 15 6	0 14 6 to 0 15 6	0 14 6 to 0 15 6	0 14 6 to 0 15 6	0 14 6 to 0 15 6	0 14 6 to 0 15 6	0 14 6 to 0 15 6	0 14 6 to 0 15 6	0 14 6 to 0 15 6	0 14 6 to 0 15 6	0 14 6 to 0 15 6
61 0 0	62 0 0	62 4 0	62 4 0	64 0 0	61 0 0	64 0 0	64 0 0	54 0 0	61 8 0	66 0 0
53 0 0	53 0 0	53 8 0	53 8 0	54 0 0	54 0 0	54 0 0	54 0 0	54 0 0	54 0 0	53 0 0
46 0 0	46 0 0	46 0 0	46 0 0	46 0 0	46 0 0	46 0 0	48 0 0	47 0 0	48 0 0	46 8 0
50 0 0	50 0 0	50 0 0	48 0 0	48 0 0	48 0 0	48 0 0	48 0 0 to 47 9 0	46 0 0 to 47 0 0	47 0 0	47 0 0
11 10 0	11 12 0	11 12 0	11 10 0	11 12 0	11 12 0	11 12 0	11 11 0	11 10 0	11 10 0	11 12 0
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
19 12 0	21 0 0	21 0 0	21 8 0	.....	21 8 0	21 8 0	.....	.....	.....	.....
14 3 0	14 1 0	13 15 0	13 13 0	13 11 0	13 8 0 to 13 10 0	13 10 0	13 10 0	13 9 0	13 9 0	13 10 0
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
5 8 0	5 8 0	5 8 0	5 8 0	5 4 0	5 4 0	5 4 0	5 4 0	5 4 0	5 4 0	5 4 0
4 4 0	4 4 0	4 4 0	4 4 0	4 4 0	4 4 0	4 4 0	4 4 0	4 4 0	4 4 0	4 4 0
3 12 0	3 12 0	3 12 0	3 12 0	3 12 0	3 12 0	3 12 0	3 12 0	3 12 0	3 12 0	3 12 0
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
1 12 6	1 12 6	1 12 6	1 12 6	1 12 6	1 12 6	1 12 6	1 12 6	1 12 0	1 12 0	1 12 0
1 4 6	1 4 6	1 4 6	1 4 6	1 5 0	1 5 0	1 5 0	1 5 0	1 5 0	1 5 0	1 5 0
Firm.	Steady.	Steady.	Steady	Steady	Steady.	Steady.	Steady.	Steady.	Steady.	Steady.
Rs. 272-0-0 Dec.	Rs. 265-0-0 Dec.	Rs. 264-0-0 Dec.	Rs. 264-0-0 Dec.	Rs. 263-0-0 Dec.	Rs. 263-0-0 Dec.	Rs. 263-0-0 Jan.	Rs. 263-0-0 Jan.	Rs. 263-0-0 Jan.	Rs. 263-0-0 Jan.	Rs. 263-0-0 Jan.



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